

## **American Accounting Association**

# **2007 Diversity Section Meeting**

October 5–6, 2007

Embassy Suites Hotel-Atlanta Buckhead 3285 Peachtree Road, NE, Atlanta, Georgia 30305 Tel: +1-404-261-7733 Fax: +1-404-262-0522

### Hotel Information | Meeting Information | Program | Registration Form (PDF)

### **Preliminary Schedule**

**Note:** The CPE Fields of Study curriculum is divided into twenty three subject matter areas. These fields represent the primary knowledge and skill areas needed by accounting licensees to perform professional services in all fields of employment. Each Credit Hour is based on 50 minutes.

Sessions that offer CPE credit have the Field of Study and Credit Hours (CH) in red. Program levels offered during the meeting may include basic, intermediate, advanced, overview, and update. Program levels are also indicated in red.

#### Thursday, October 4, 2007

4:00 pm-8:00 pm Registration

7:00 pm—8:00 pm Welcome Reception

#### Friday, October 5, 2007

7:00 am-5:00 pm Registration

7:30 am–8:15 am **Buffet Breakfast** (Complimentary for hotel guests)

8:30 am-9:00 am Welcome and Introductions

9:00 am-10:30 am Paper Session 1.0

**Historically Underrepresented Groups in Corporate** 

America

Personnel/HR, 1.5 CH—Intermediate

Moderator: Cheryl Allen, Morehouse College

Perceived Discrimination, Perceived Career Curtailment and Intent to Remain: A Male/Female Comparison of

African-American Accountants

Ida Robinson-Backmon (North Carolina A&T State University) and Leslie Weisenfeld (Winston-Salem State

University)

The Digital Divide and African American-Owned

**Businesses** 

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Minnette A. Bumpus (Howard University), Cynthia M. Jackson (Northeastern University), and Justin Hall (Howard University)

Toward an Inclusive 21st Century Corporate and Career Success Intervention Model Belinda Johnson White (Morehouse College)

10:30 am-10:45 am

Break

10:45 am-12:15 am Concurrent Session 1.1

Concurrent Session 1.1

Managerial and Governmental Accounting

Finance, 1.5 CH—Intermediate

Moderator: Maurice Lockridge, Marshall University

Management & Task Control in South Carolina's Lowcountry of the 1840s
Louis J. Stewart (Howard University)

The Effects of Cultural Factors on the Budgetary Participation/Performance Relationship William W. Stammerjohan (Louisiana Tech University), Maria A. Leach-López (Auburn University Montgomery), and Claire Allison Stammerjohan (Jackson State University)

An Examination of The Financial Condition Of Black Enterprise's 2004 List of The Ten Top Cities For African Americans

Delano Howard Berry (Fayetteville State University)

Taxes and Returns
Cheryl L. Allen (Morehouse College)

Concurrent Session 1.2 Issues in Higher Education

Administrative Practice, 1.5 CH—Intermediate

**Moderator:** Shirley A. Hunter, Tufts University

Expanding the Envelope: Fundamental Public Policy and Education

Gwendolyn McFadden-Wade (North Carolina A&T State University) and Jean T. Wells (Howard University)

Impact of Prerequisite Lag on Performance in Introductory Finance and Accounting Courses
Kasim Ali (Morehouse College), Wanda Owens (Clark-Atlanta University), and Emmanuel O. Onifade (North Carolina A&T State University)

Predicting Academic Placement and Success: Who is Hiring and Who is Tenuring?

Amelia A. Baldwin (University of Alabama Huntsville) and Brad S. Trinkle (College of Charleston)

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Accounting Student Characteristics: A Survey of Accounting Majors at Historically Black Colleges and

Universities (HBCUs)

Yvonne Ellis (Morehouse College)

12:30 pm-2:00 pm Luncheon

> Speaker: Dr. Susan F. Haka, Michigan State University, President-Elect, American Accounting Association Personal Development, 1.5 CH—Overview

2:00 pm-3:30 pm

**Concurrent Sessions 2.1** International Issues

Accounting, 1.5 CH—Advanced

Moderator: Amelia A. Baldwin, University of Alabama

Huntsville

Internet Diffusion and Growth in Emerging Markets Shirley A. Hunter (Tufts University)

Foreign Policy vs. Tax Policy: The Impact on Charitable Organizations

Jean T. Wells (Howard University) and Gwendolyn McFadden-Wade (North Carolina A&T State University)

Incorporating Religion into Gray's (1988) Framework SherRhonda Gibbs (Jackson State University) and Cathy Scott (Jackson State University)

**Concurrent Session 2.2 Financial Reporting** 

Accounting, 1.5 CH—Advanced

Moderator: Delano H. Berry, Fayetteville State University

Is Standard & Poor's Core Earnings Useful? Evidence from Bankruptcy Prediction

Mark C. Dawkins (University of Georgia)

Stock Market Returns and Fixed Asset Liquidation Values in the Transportation Industry

T. Maurice Lockridge (Marshall University)

Fair Value Accounting: From Theory to Practice Ronald Campbell (North Carolina A&T State University), Diana R. Robinson (North Carolina A&T State University), and Lisa A. Owens-Jackson (Clemson University)

3:30 pm-3:45 pm **Break** 

3:45 pm-5:00 pm Panel Session 1.0

> Moving on Up: Opportunities in Higher Education **Administration for Accounting Academics**

Personal Development, 1.5 CH—Intermediate

Moderator: Kathryn K. Epps, Kennesaw State University

Panelists: Mark C. Dawkins (University of Georgia) Emmanuel O. Onifade (North Carolina A&T State

University)

Ida Robinson-Backmon (North Carolina A&T State

University)

6:00 pm-7:30 pm Reception: Sponsored by Ernst & Young

Saturday, October 6, 2007

7:00 am-11:30 am Registration

8:00 am–8:50 am **Buffet Breakfast** (Complimentary for hotel guests)

9:00 am-10:00 am Presentation on Financial Literacy Project

Economics, 1 CH—Overview

Jeff McMillan, Clemson University

10:00 am-10:15 am **Break** 

10:15 am—11:45 am **Paper Session 2.0** 

Corporate Decision Making
Accounting, 1.5 CH—Advanced

Moderator: William Stammerjohan, Louisiana Tech

University

The Association Between Activity-Based Costing System

Adoption and Hospital Performance
Annie McGowan (Texas A&M University)

Operational Restructurings and Analysts' Forecasts Tom Lopez (University of South Carolina) and Peter

Johnson (Brigham Young University)

Changes in Key Characteristics of Boards of Directors

Post-Fraudulent Financial Reporting

Diana R. Robinson (North Carolina A&T State University), Lisa A. Owens-Jackson (Clemson University), and Sandra

Weller Shelton (DePaul University)

11:45 am–1:00 pm Business Meeting and Box Lunch

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