Preliminary Program

Thursday, October 2, 2008

4:00 pm–8:00 pm  Registration
7:00 pm – 8:00 pm  Welcome Reception

Friday, October 3, 2008

7:00 am–5:00 pm  Registration
7:15 am–8:15 am  Breakfast
8:30 am–9:00 am  Welcome and Introductions
9:00 am–10:30 am  Paper Session 1.0
   Diversity in the Accounting Profession and Accounting Academia
   Personnel/HR 1.5 CH--Intermediate
   Moderator: Pamela C. Smith, University of Texas at San Antonio

   Minority Accounting Faculty Perceptions of College Campus Climate
   by Harold T. Little Jr., Western Kentucky University

   Promotion, Retention and Ethnic Diversity in the 21st Century US Public Accounting Profession
   by Louis J. Stewart, Howard University; Jean T. Wells, Howard University and Frank Ross, Howard University

   Recruitment of Minority Students into the Accounting Profession: A Comparative Study of Two HBCUs
   by Gwendolyn McFadden, North Carolina A&T State University; Jean T. Wells, Howard University and Gwendolyn Highsmith-Quick, North Carolina A&T State University
An Analysis of the Accounting Doctoral Industry: Observations and Unanswered Questions
by Amelia A. Baldwin, University of Alabama in Huntsville and Carol E. Brown, Oregon State University

10:30 am–10:45 am Break

10:45 am–12:15 pm Concurrent Session 1.1
Taxation Issues
Accounting 1.5 CH--Advanced
Moderator: Harold T. Little, Jr., Western Kentucky University

A Simple Model of Individual Income Tax Withholding
by Pamela C. Smith, University of Texas at San Antonio

Unraveling the Recent Changes in Form 990
by Tanisha W. Clancey, AICPA and Lorraine M. Wright, North Carolina State University

Volunteer Income Tax Assistance: A Closer Look at HBCU Participation
by Jean T. Wells, Howard University and Gwendolyn McFadden, North Carolina A&T State University

Concurrent Session 1.2
Financial Reporting
Accounting 1.5 CH--Advanced
Moderator: Nelson U. Alino, University of South Carolina and Gwendolyn McFadden, North Carolina A&T State University

Audit Committee Financial Expertise, Corporate Governance, and the Voluntary Switch from Auditor-Provided to Non-Auditor-Provided Tax Services
by Dahlia M. Robinson, University of South Florida

Has S&P’s Core Earnings Lived Up to Expectations? Assessing the Usefulness of Core Earnings Relative to GAAP Earnings
by Mark C. Dawkins, University of Georgia

Is Standard & Poor’s Core Earnings Useful? Evidence from Bankruptcy Prediction
by Mark C. Dawkins, University of Georgia

12:30 pm–2:00 pm Luncheon - Speaker: Dr. Carolyn M. Callahan, Accounting Professor, Doris M. Cook Chair, Sam M. Walton College of Business, University of Arkansas
Personal Development 1.5 CH--Overview

2:00 pm–3:30 pm Concurrent Session 2.1
Governance Issues
Accounting 1.5 CH--Advanced
Moderator: Michael Robinson, Arizona State University

Female Board Presence and the Likelihood of Financial Restatement
by Lawrence J. Abbott, University of Memphis; Susan Parker, Santa Clara University; and Theresa Presley, University of Memphis

An Analysis of the Implications of Implementation of the Sarbanes Oxley Act of 2002 (SOX) in the Nonprofit Sector as Applied to Small Nonprofits
by Cathy Scott, Jackson State University

Insiders’ Perspectives of the Effects of Recent Regulations on Corporate Taxation
by Kathryn K. Epps, Kennesaw State University and M. Catherine Cleaveland, Kennesaw State University

Concurrent Session 2.2
Diversity of Accounting Students: Undergraduate through Doctoral Programs
Accounting 1.5 CH--Advanced
Moderator: Lorraine M. Wright, North Carolina State University

Ethical Attitudes of Minority Accounting Students: Preliminary Evidence
by Wede E. Brownell, Southern University

Accounting Doctoral Program Demographics: A Multi-Dimensional Description
by Amelia A. Baldwin, University of Alabama in Huntsville; Carol E. Brown, Oregon State University and Brad S. Trinkle, College of Charleston

Doctoral Programs and Minority Graduates: Motivation and Progress
by Amelia A. Baldwin, University of Alabama in Huntsville

3:30 pm–3:45 pm  Break

3:45 pm–5:00 pm  Panel Session 1.0
An Introduction to the Diversity Section AAACommuns Community
Personal Development 1.5 CH--Intermediate
Moderator: Kathryn K. Epps, Kennesaw State University

Panelist: Julie Smith David, AAACommuns
Tracey Sutherland, American Accounting Association

5:15 pm–6:15 pm  Planning Meeting, Diversity Section Officers
6:30 pm–8:00 pm  Reception: Sponsored by Ernst and Young

Saturday, October 4, 2008

7:00 am–11:30 am  Registration

7:15 am–8:15 am  Breakfast

8:30 am–10:00 am  Panel Session 2.0
Structuring Your Research Agenda for Long-Term Career Success
Personal Development 1.5 CH--Intermediate
Moderator: Kathryn K. Epps, Kennesaw State University
Panelists:
Simeon O. Okpechi, Southern University at New Orleans
Mark C. Dawkins, University of Georgia
Dahlia M. Robinson, University of South Florida

10:00 am–10:15 am  Break

10:15 am–11:45 am  Paper Session 2.0
Cultural Issues in Business
Finance 1.5 CH--Advanced
Moderator: Amelia A. Baldwin, University of Alabama at Huntsville

The Need for Culturally Competent Financial Practices
by Robert D. Clovey, City University of New York and Bryan Warde, City University of New York

The Effect of Management Accounting Systems on Reducing Conflict and Improving Decision-Making in Heterogeneous Groups
by Nelson U. Alino, University of South Carolina

Promotion, Retention and Ethnic Diversity in the 21st Century US Public Accounting Profession
by Louis J. Stewart, Howard University; Jean T. Wells, Howard University; and Frank Ross, Howard University

11:45 am–1:00 pm  Business Meeting and Box Lunch
Presentation of Best Paper Award

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.
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