American Accounting Association

2010 Diversity Section Meeting

November 5-7, 2010

Intercontinental Buckhead • Atlanta, Georgia

Preliminary Program

Friday, November 5, 2010
4:00 pm–8:00 pm  Registration
7:00 pm–8:00 pm  Welcome Reception

Saturday, November 6, 2010
7:00 am–5:00 pm  Registration
7:15 am–8:15 am  Breakfast
8:30 am–9:00 am  Welcome and Introductions Panel Discussion: Issues in Diversity Research
9:00 am–10:30 am
Moderator: Louis Stewart, Howard University
Personnel/HR – Intermediate – 1.5CH
Theresa A. Hammond, San Francisco University
Author, A White Collar Profession African American Certified Public Accountants since 1921
Other Panelists – TBA

10:30 am–10:45 am  Break
10:45 am–12:15 pm  Concurrent Session 1.0 Diversity and the Accounting Profession
Personnel/HR–Intermediate–1.5CH
Moderator: Katheryn K. Epps, Kennesaw State University

The Experience of African-American Financial Professionals in the Twin Cities
Michael Wilson, Metro State University

Promotion and Retention of African American Accountants in the 21st Century US Public Accounting Profession
Louis Stewart, Jean Wells, and Frank Ross Howard University

Discourse v. Discourse: The contrast between the perspectives of the professional journal and black chartered accountants on race and the South African accounting industry; 1968-2000
Theresa Hammond, San Francisco University; Patricia Arnold, University of Wisconsin – Milwaukee; Bruce Clayton, Deakins University

Concurrent Session 1.1 Financial Reporting
Accounting–Advanced–1.5CH
Moderator: Mark Dawkins, University of Georgia
Habitual Meet or Beat Firms: Are They Different from Firms that Sporadically Meet or Beat Analysts' Expectations?
Jan Williams, University of Baltimore

Measuring The Fair Value Of Property, Plant and Equipment
Maurice Lockridge, Marshall University

Nonprofit Organizations- Understanding Individual Donor’s Information Processing
Evelyn McDowell, Rider University; Wei Lei, Kent State University; and Pamela Smith, University of Texas San Antoo

Luncheon - Speaker: Frank K. Ross, visiting professor of accounting at Howard University and a retired partner of KPMG LLC.

Concurrent Session 2.1 Diversity and Accounting Education
Personnel/HR–Intermediate–1.5CH
Moderator: Catherine Cleveland, Mercer University

An Analysis of Research Productivity of Minority Faculty in Accounting
Sandra Gates, Texas Wesleyan University

Minority Accounting Doctoral Graduates: Two Decades of Progress, Amelia Baldwin University of Arkansas – Fort Smith

Effective Utilization of the VITA Program to Deliver Financial Education and Asset Building: The HBCU Experience
Jean Wells, Howard University and Gwendolyn McFadden, North Carolina

Concurrent Session 2.2 Miscellaneous Issues in Accounting Education
Personnel/HR–Intermediate–1.5CH
Moderator: T. Maurice Lockridge, Marshall University

Which Plays a Greater Role in Accounting Doctoral Placement: Geography or Program Rank?
Amelia Baldwin University of Arkansas – Fort Smith

Preliminary Thoughts on a Mentoring Education Module in the U.S. Accounting Curriculum,
Brigitte Muehlmann, Suffolk University

Students’ Perceptions of IFRS Integration in Accounting Curriculum
Aisha Meeks, Jackson State University

Break

Concurrent Session 3.0 Banking and Finance
Economics–Intermediate–1.5CH
Moderator: Jan L. Williams, University of Baltimore

The Relationship Between Household Wealth and the Savings Rate in the United States
Cathy Scott, Jackson State University

Property & Casualty Insurers’ Segment Cash Flow Expectations, Estimation Risk, and Cost of Equity Capital
Willie D. Reddic, Syracuse University

*Mobile Banking in Sub-Saharan Africa: An Exploratory Study of its Adoption and Integrity in Nigeria and Ghana*
Charles Malgwi, Bentley University; Abdullahi Malgwi, University of Maiduguri; and Andrew Nunekpeku, Ashesi University College

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<tr>
<td>5:15 pm–6:30 pm</td>
<td>Section Leadership Meeting</td>
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<td>6:30 pm–8:00 pm</td>
<td>Evening Reception</td>
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**Sunday, November 7, 2010**

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<td>7:15 am–8:15 am</td>
<td>Breakfast</td>
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| 8:30 am–10:00 am | Panel Discussion: Diversity in Academic Administration  
Moderator: Amelia A. Baldwin, University of Arkansas – Fort Smith  
Panelists: TBA |
| 10:00 am–10:15 am| Break                                    |
| 10:15 am–11:45 am| Paper Session 4.0 Auditing and Reporting  
Auditing–Advanced–1.5CH  
**Moderator:** Sheela Bhagat, Rust College  
- *Do Auditors Adequately Assess the Risk of Material Misstatement for Automated Controls?*  
  Daniel Selby, University of Richmond  
- *The Effect of Presentation Modality on Source Monitoring Accuracy: Implications for Auditors’ Reliability Judgments*  
  Kelley Gamble, University of Alabama Huntsville  
- *Did the Adoption of SFAS 150 Alter the Informational Efficiency of Mandatorily Redeemable Securities?*  
  Stephani Mason, Rutgers 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. Sessions that offer CPE credit have the Field of Study and Credit Hours (CH) in red. Each Credit Hour is based on 50 minutes. The Program Level for each of these sessions is Basic, unless otherwise stated. Delivery Method: Group Live

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