Preliminary Program

Friday, November 2, 2012
7:00 pm–8:00 pm  Reception

Saturday, November 3, 2012
7:15 am–8:15 am  Breakfast
8:30 am–9:00 am  Welcome and Introductions
9:00 am–10:30 am  Panel Discussion: Moving Forward with Diversity
   Social Environment of Business -1.5 CH
   Moderator: Ola Smith, Western Michigan University
   Panelists: Mark Dawkins, University of Georgia
              Kathryn Epps, Kennesaw State University
              Evelyn McDowell, Rider University

10:30 am–10:45 am  Break

10:45 am–12:15 pm  Session 1: Diversity in Accounting Research Methodology
   Accounting -1.5 CH
   Moderator: Catherine Cleaveland, Mercer University

       Stratifying Academic Accounting research through Promoting the
       Financial Empirical Paradigm at the Expense of the Conventional
       Paradigm
       Khalid Rasheed, Al-Adeem, King Saud University

       Rethinking the Accounting Research Model
       Mark Dawkins, University of Georgia

       Cost/Managerial Accounting Research in Government & Non-for-Profit
       Organizations
       Ola Smith, Western Michigan University
       Kenneth Smith, University of Washington
       Lee Schiffel, Valparaiso University
12:30 pm–2:00 pm  Lunch

Speaker: TBA

2:00 pm–3:15 pm  Session 2: Diversity in Accounting Education
Social Environment of Business-1.5 CH  
Moderator: Jean Wells, Howard University

The Need to Promote Accounting Among High School Students  
Lookman Buky Folami, Bryant University

Are State Boards of Accounting Signaling to Accounting Educations that IT in Auditing Courses is Unimportant?  
Satina Williams, Marist College

Expanding the Classroom Walls to Serve Communities: Another Look at Clinical Tax Education for Accounting Programs  
Quintin Davis, Argosy University

3:15 pm–3:30 pm  Break

3:30 pm–5:15 pm  Concurrent Sessions

Session 3-1: Diversity and Auditing
Auditing-2 CH  
Moderator: Quintin Davis, Argosy University

Doubly Disadvantaged or an Exception to the Rules? Minority Women in Accounting Education  
Amelia Baldwin, University of Arkansas Fort Smith  
Margaret Lightbody, University of South Australia  
Bradley Trinkle, University of Mississippi

Who’s in Charge of the Ivory Tower? Women and Minorities in Administration  
Amelia Baldwin, University of Arkansas Fort Smith  
Margaret Tanner, University of Arkansas Fort Smith

Can the PCAOB’s Guidance Increase Auditor’s Liability Exposure? An Investigation of Auditor’s Reliance on Internal Audit and Multiple Location Decision Making  
Kerri-Ann Sanderson, Georgia State University

Session 3-2: Taxes
Taxes-2 CH  
Moderator: Jenice Prather-Kinsey, University of Alabama at Birmingham

Proposal for a Study that Examines the Effectiveness of Tax Haven as a Strategic Tax Planning Tool for Multinational Firms in a Volatile Exchange Rate Regime  
Nelson Alino, Quinnipiac University

The Demand for Simultaneous Tax Audits; an Experimental Examination of the IRS Compliance Assurance Process

Diversity Section Conference  http://www2.aaahq.org/diversity/meetings/2012/program.cfm

2 of 4 10/17/2016 10:30 AM
Kathryn Epps, Kennesaw State University
Catherine Cleaveland, Mercer University

Domestic Violence and Abuse: Far Reaching Implications on Tax Return Filings
Jean Wells-Jessup, Howard University
Gwendolyn McFadden, North Carolina A&T State University

An Application of Design Science Research Methodology to Taxation
Brigitte Muehlmann, Suffolk University

5:15 pm–6:00 pm Executive Board Meeting

6:30 pm–8:00 pm Reception

Sunday, November 4, 2012

7:15 am–8:15 am Breakfast

8:30 am–9:30 am Plenary Session: Diversity in Global Perspective and Opportunities
Accounting-1 CH
Speaker: Mary Barth, Stanford University, AAA President-Elect

9:30 am–9:45 am Break

9:45 am–11:15 am Session 4: International Issues
Accounting-1.5 CH
Moderator: Nelson Alino, Quinnipiac University

The Effect of Culture on the Convergence or Adoption of IFRS in Latin American Countries
Rogelio J. Cardona, University of Puerto Rico – Río Piedras
Karen Castro-Gonzalez, University of Puerto Rico – Río Piedras
Carmen Rios-Figueroa, IEN Business School, University del Este, Carolina, Puerto Rico

The Effects of Legal Origin, Personality Type and Culture on Accountant’s Judgment: Implications for IFRS Application
Jenice Prather-Kinsey, University of Alabama
Scott Boyar, University of Alabama

Is Say on Pay Globally Value Enhancing?
Stephanie Mason, Rutgers University

11:15 am–12:15 pm Panel Discussion: Diversity Section Journal
Accounting-1.0 CH
Moderator: Ola Smith, Western Michigan University
Panelists: Dahlia Robinson, University of South Florida
Mark Dawkins, University of Georgia
Raymond Elson, Valdosta State University

12:15 pm–1:00 pm Section Business Meeting
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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