



**American Accounting Association**  
**2005 Diversity Section Meeting**

**October 6–8, 2005**  
**Atlanta, Georgia**

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## Preliminary Schedule

### Thursday October 6, 2005

7:00 - 8:00     **Welcome Reception**

### Friday October 7, 2005

7:30 - 8:15     Buffet Breakfast - Complimentary full American cooked-to-order breakfast available for Hotel Guests at Ruth's Chris Steak House (room key required)

8:15 - 9:15     **Panel Session - How Can We Increase The Success Rate Of Minority Faculty In The Accounting Education Profession?**

**Panelists:** Harold Little (Western Kentucky University), Fred Jacobs (Georgia State University), Mark Dawkins (University of Georgia)

The panel focuses on the challenges faced by minority faculty in the accounting academy and the related strategies that promote academic career success. An objective of the session is to provide a forum for accounting administrators to hear and discuss a range of previously unspoken concerns and issues of underrepresented faculty.

9:15 - 9:30     Break

9:30 - 11:00   **Concurrent Session # 1**  
**Students' Perceptions And Performance**

**Moderator:** Georgia Saemann, University of Wisconsin - Milwaukee

"HBCU's Performance on CPA Exam"  
 Forrest Thompson (Florida A&M University)

"African-American Students' Views Regarding the 150-hour Requirement"  
 Quinton Booker (Jackson State University), Cecil Hill (Jackson State University) and Carl Wright (Virginia State University)

"Outcomes Assessment: An Examination Of A Non-Traditional

- Student Upper- Division Accounting Course And The Influencing Outcome Factors"  
Susan Lynn (University of Baltimore) and Ida Robinson-Backmon (North Carolina A&T State University)
- 9:30 -11:00 **Concurrent Session # 2**  
**Financial Reporting Issues**  
**Moderator:** Lynette Wood, Virginia Polytechnic Institute & State University
- "An Analysis Of The Use Of Debt Default Calculations And Online Credit Ratings In Predicting Bankruptcy"  
Faye A. Brathwaite (Athens State University)
- "The Relative Information Content of Derivatives Disclosure as Required by FRR No. 48"  
Wede Brownell (University of Central Oklahoma)
- 11:00 - 11:15 Break & Snack
- 11:15 - 12:15 **Concurrent Session # 3**  
**Corporate Governance and Audit**  
**Moderator:** Diana Robinson, North Carolina A&T State University
- "The Auditor Experience And Knowledge Structure: Evidence From Audit Procedure"  
Qianhua Ling (Oklahoma State University) and Janet Kimbrell (Oklahoma State University)
- "Bankruptcy Outcome And Corporate Governance"  
Dahlia Robinson (Arizona State University) and Craig Sisneros (Arizona State University)
- 11:15 - 12:15 **Concurrent Session # 4**  
**Increasing Diversity In Accounting**  
**Moderator:** Lisa Owens, Clemson University
- "Toward A Successful Model Of Recruiting African-American Students Into The Accounting Profession"  
Kevin L. James (Middle Tennessee State University)
- "An Analysis Of School Affiliation And The Potential Of African-American Faculty To Diversify The Supply Of Accounting Graduates"  
Lynette Wood (Virginia Polytechnic Institute & State University)
- 12:15 - 12:30 Break
- 12:30 - 2:00 Luncheon - Speaker TBA
- 2:00 - 3:30 **Concurrent Session # 5**  
**Diversity In Business**  
**Moderator:** Kevin L. James (Middle Tennessee State University)
- "Does The Digital Divide Exist Among African-American Businesses?"  
Cynthia Jackson (Northeastern University) and Charles Malgwi

(Bentley College)

"The Effects of Culture on the Relationship between Budget Participation and Performance: A Survey Of US And Mexican Managers"

Maria A. Leach-López (Auburn University Montgomery), William W. Stammerjohan (Louisiana Tech University) and Frances M. McNair (Mississippi State University)

"Tax-Exempt Status of 501C(3) Organizations: Will Sexual Discrimination Rise to the Level of Racial Discrimination?"  
Gwendolyn McFadden (North Carolina A&T State University) and Jean Wells (Howard University)

3:30 - 3:45 Break & Snack

3:45 - 4:45 **Panel Session - Administrative Opportunities in Accounting**

**Panelists:** Ida Robinson-Backmon (North Carolina A&T State University), Fred Jacobs (Georgia State University), Emmanuel Onifade (Morehouse College) and Timothy Fogarty (Case Western University)

The panelists will discuss the opportunities and challenges related to administrative positions, including Dean and Department Chair responsibilities.

4:45 - 6:00 **Section Business Meeting**

Harold Little, Western Kentucky University, Diversity Section President

6:00 - 7:30 **Reception**

"The Ernst & Young Diversity Research Grant"

Fredrick A. Scott (Ernst & Young, LLP) and Terry W. Pierce (Ernst & Young, LLP)

**Saturday October 8, 2005**

7:30 - 8:15 Buffet Breakfast - Complimentary full American cooked-to-order breakfast available for Hotel Guests at Ruth's Chris Steak House (room key required)

8:15 - 9:45 **Panel Session - Panel of Journal Editors**

**Panelists:**

Jesse Dillard, Editor—*Accounting and the Public Interest* (Portland State University)

Sue Ravenscroft, Editor—*Issues in Accounting Education* (Iowa State University)

Timothy Fogarty, Associate Editor—*Issues in Accounting Education* (Case Western University)

Paul Williams, Associate Editor—*Accounting and the Public Interest* (North Carolina State University) and

Cheryl Lehman, General Editor—*Advances in Public Interest Accounting* (Hofstra University)

The editors will provide their recommendations for publishing in prominent accounting journals. Discussion topics will include the research design, writing techniques, and review-process success factors. Emphasis will be given to publication opportunities, the importance of diversity research and journal editors' interest in diversity research.

9:45 - 10:00 Break

10:00 - 11:30 **Concurrent Session # 6**  
**Assessment of Diversity**  
**Moderator:** Jean Wells, Howard University

"The Costs / Benefit of the Implementation of Sarbanes-Oxley Compliance on a Diverse Audit Committee"  
 Lisa Owens (Clemson University), Diana Robinson (North Carolina A&T State University), Sandra Shelton (DePaul University)

"Accounting Practice and Academe: An Assessment of Diversity"  
 Leslie Weisenfeld (Winston-Salem State University) and Ida Robinson-Backmon (North Carolina A&T State University)

"A Survey of the Supply and Scholarly Productivity of Minority Accounting Faculty"  
 Charles Malgwi (Bentley College) and Cynthia Jackson (Northeastern University)

10:00 - 11:30 **Concurrent Session # 7**  
**Pedagogy and Curriculum**  
**Moderator:** Qianhua Ling, Oklahoma State University

"Using Supplemental Assignments in Accounting Courses: Approaches to Addressing Diversity"  
 Cheryl Allen (Morehouse College), Richard Fleischman (John Carroll University), and William Samson (University of Alabama)

"Students' Perceptions of Group Learning Experiences: Does Race or Gender Affect these Perceptions?"  
 Lynn Griffin (North Carolina A&T State University) and Rebecca Kaenzig (Appalachian State University)

"Do Male and Female Accountancy Chairs See the Need for Instruction in Ethics and Communication Skills the Same?"  
 Jackie Schmidt (John Carroll University), Roland Madison (John Carroll University)

12:15 -  
 12:30 Wrapup & Snack

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