



American Accounting Association
2006 Diversity Section Meeting
October 12–14, 2006
Embassy Suites Hotel – Atlanta Airport

[Hotel Information](#) | [Preregister Online](#) | [Program](#) | [Registration Form \(PDF\)](#) | [Call for Papers](#)

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. Sessions that offer CPE credit list the Field of Study in red.

Thursday, October 12, 2006

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

Friday, October 13, 2006

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 Minorities Accountants in the Academy and the Profession**
Personnel/HR
Moderator: Georgia Saemann, University of Wisconsin—Milwaukee

The Distribution of Minority Accounting Ph.D.s
 Cheryl L. Allen (Morehouse College), Jennifer Joe (Georgia State University) and Harold T. Little (Western Kentucky University)

The Professional Experiences of African-American Accountants
 Marcia Annisette (York University), Frank Ross (Howard University), Jean T. Wells (Howard University) and Lynette Wood (Virginia Tech University)

Top 10 Cities for Minority CPAs
 Lynette I. Wood (Virginia Tech University) and Cynthia Jackson (Northeastern University)

10:30 am–10:45 am **Break**

10:45 am–12:15 pm **Concurrent Session 1.1 Tax Matters**

Taxes

Moderator: Mark Dawkins, University of Georgia

The Impact of Income Tax Rates on the Economic Development of Botswana

Bonu N. Swami (University of Botswana) and Pedro P. Motau (University of Botswana)

Tax Exemption and Racially Discriminatory Private Schools in the United States: 1945-1982

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

Tax Service Fees and Auditor Independence: Evidence from Going-Concern Audit Opinions Prior to Bankruptcy Filings

Dahlia Robinson (Arizona State University)

Concurrent Session 1.2 Issues in Higher Education

Administrative Practice

Moderator: Kevin L. James, Middle Tennessee State University

Academic Accreditation at Historically Black Colleges and Universities: The Role of Accounting and Governance Factors

Kathryn K. Epps (Kennesaw State University), Cheryl L. Allen (Morehouse College) and L. Buky Folami (Bryant University)

HCBU Accounting Programs on the Move

Charles Malone (Bentley College), Diana Robinson (North Carolina A&T University) and Akhilesh Chandra (University of Akron)

Equality of Opportunity, Affirmative Action and Business College Admissions

Matt Anderson (Michigan State University)

12:30 pm–2:00 pm **Luncheon - Speaker: Dr. Johnnie L. Clark**

Personal Development

Retired Accounting Professor and Practitioner

2:00 pm–3:30 pm **Concurrent Sessions 2.1 Financial Reporting and Investor Behavior**

Finance

Moderator: Raymond Elson, Valdosta State University

Assessing the Relative Predictive Ability, Valuation Relevance, Informativeness, and Persistence of S&P's Core Earnings, GAAP Operating Earnings, and I/B/E/S Pro Forma Earnings

Mark Dawkins (University of Georgia)

Us vs Them: Perceptions of Financial Statements
Steve Olshewsky (Temple University)

*Arbitrage Opportunities In Intraday Trading Between
Futures, Options And Cash Markets - Case Study on NSE
India*

Hiren M. Maniar (Bhavnagar University) and Rajesh Bhatt
(Bhavnagar University)

Concurrent Session 2.2 Accounting Development

Accounting

Moderator: Georgia Saemann, University of Wisconsin
—Milwaukee

*Forensic Accounting, Evolution, Need and Application in
Botswana*

Bonu N. Swami (University of Botswana) and Ernest G.
Kitindi (University of Botswana)

*Who's Voice is it Anyway? Rethinking the Oral History
Method in Accounting Research on Race/Ethnicity*

Soon Nam Kim (University of Saskatchewan)

Require Pictures of the Board of Directors?

Wanda K. Causseaux (Valdosta State University), Leisa L.
Marshall (Valdosta State University), and Tim R. Wiseman
(Webber International University)

3:30 pm–3:45 pm

Break

3:45 pm–5:00 pm

Paper Session 2.0 Career Choice and Workplace Considerations

Personnel/HR

Moderator: Kathryn K. Epps, Kennesaw State University

*Minority Students' Perception of The Introductory
Accounting Course and The Choice of Accounting as a
Major*

Nana Amoah (Morgan State University) and Abdul Aziz
(Morgan State University)

*Race and Work Values and Accounting as a Career
Choice*

Kevin L. James (Middle Tennessee State University) and
Cecil Hill (Jackson State University)

*Potential for Failure in the Audit Industry if the Economy
Declines*

Lisa Owens (Clemson University)

5:15 pm–6:15 pm

General Session: The Use of Cases in Teaching Accounting

Communications

Moderator: Emmanuel O. Onifade, Morehouse College

Speaker: William Stammerjohn, Louisiana Tech

5:15 pm–6:15 pm **Forum Papers**

Accounting

Impact of Block Trading in Futures and Options Market

Hiren M. Maniar (Bhavnagar University) *CPAs vs*

Attorney's Evaluation of Tax Matters: Rules vs Concepts

Steve Olshewsky (Temple University)

6:00 pm–7:30 pm **Reception: Sponsored by Ernst and Young**

Saturday, October 14, 2006

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 **Panel Session 1.0 Increasing the Success of Minority Faculty in the Accounting Education Process**

Business Management & Organization

Moderator: Clarence Coleman, Winthrop University

Panelists:

Clarence Coleman (Winthrop University)

Mark Dawkins (University of Georgia)

Maria Caban-Garcia (University of South Florida)

Ida Robinson-Backmon (North Carolina A&T State University)

Tony Tinker (Baruch College)

10:00 am–10:30 am **Break**

10:30 am–12:30 pm **Panel Session 2.0 Roundtable of Journal Editors**

Specialized Knowledge and Applications

Moderator: Cheryl L. Allen, Morehouse College

Panelists:

Paul Williams, University of North Carolina:

Accounting and Public Interest

Gary Previtts, Case Western University:

Research in Accounting Regulation

11:45 am–1:00 pm **Business Meeting**

1:00 pm **Box Lunch**

American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints

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The American Accounting Association program levels offered during the meeting will include basic, intermediate, advanced, overview and update. A number of NASBA Fields of Study will be offered and provided on the CPE verification form, along with CPE credit hours earned.

For more information regarding administrative policies such as complaint and refund, please contact the American Accounting Association at 941-921-7747.

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