



american Accounting Association
2008 Diversity Section Meeting

October 2–4, 2008
Hilton New Orleans Riverside
New Orleans, Louisiana

[Hotel Information](#) | [Meeting Information](#) | [Program](#) | [Registration Form, PDF](#) |

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 Cleveland, 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 AAACommons Community****Personal Development 1.5 CH--Intermediate****Moderator:** Kathryn K. Epps, Kennesaw State University**Panelist:** Julie Smith David, AAACommons

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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