



American Accounting Association
2010 Diversity Section Meeting
November 5-7, 2010

Intercontinental Buckhead • Atlanta, Georgia

| [Call for Submission](#) | [Meeting Information](#) | [Hotel Information](#) | [Program](#) |
 | [Online Registration](#) | [Mail/Fax Registration](#) | [AICPA Minority Initiatives Committee](#) |

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

12:30 pm–2:00 pm

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

2:00 pm–3:30 pm

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

3:30 pm–3:45 pm

Break

3:45 pm–5:00 pm

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

5:15 pm–6:30 pm **Section Leadership Meeting**

6:30 pm–8:00 pm **Evening Reception**

Sunday, November 7, 2010

7:15 am–8:15 am **Breakfast**

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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