



2011 Diversity Section Meeting

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NOVEMBER 4–6, 2011 • FORT LAUDERDALE, FLORIDA

[Submissions](#)

[Registration](#)

[Hotel Info](#)

[Program](#)

Preliminary Program

[Luncheon Speaker Presentation](#)

Friday, November 4, 2011

7:00 pm–8:00 pm **Reception**

Saturday, November 5, 2011

7:15 am–8:15 am **Breakfast**

8:30 am–9:00 am **Welcome and Introductions**

9:00 am–10:30 am **Panel Discussion**
 "Successful Publishing Throughout Your Career"
Personnel Development-1.5 CH

10:30 am–10:45 pm **Break**

10:45 am–12:15 pm **Session 1: Diversity Issues in the Profession and Academy**
Personnel/HR-1.5 CH

Moderator: Raymond J. Elson, Valdosta State University

Is the Accounting Profession Distinctively Unwelcoming to Women and Racial Minorities?

Paul E. Madsen, University of Florida

Identifying Motivating Factors that Lead to African American Ownership

Berkita Bradford, Grambling State University; Erick Valentine, Grambling State University

The AT-EASE GPS: Engaging Diversity through Sense-Making

Deanne Butchery, Florida International University; Kenneth R. Henry, Florida International University; Dasaratha Rama, Florida International University; Thant Sin, University of Miami

12:30 pm–2:00 pm **Lunch**

[Speaker Presentation Slides](#)

2:00 pm–3:15 pm **Session 2: Diversity in Accounting Academia**
Social Environment of Business-1.5 CH

Moderator: Carlos E. Jiménez, University of Texas — San Antonio

The Association between Academic Pedigree and Research Article Publications in the Top-6 Accounting Journals from 1990-2010

Mark C. Dawkins, University of Georgia; Natasha Burns, University of

Texas-San Antonio

A Glass Ceiling for the Best and Brightest? A Multi-Dimensional Study of The Role of Minority Status and Doctoral Training Quality in Initial Placement

Amelia A. Baldwin, University of Arkansas-Fort Smith; Thomas Hayes, University of Arkansas-Fort Smith

The Association between Academic Pedigree and Research Article Publications in the Top-6 Accounting Journals from 1990-2010

Mark C. Dawkins, University of Georgia; Natasha Burns, University of Texas-San Antonio

3:15 pm–3:30 pm

Break

3:30 pm–5:15 pm

Concurrent Sessions

Session 3-1: Accounting Education and Accounting History

Social Environment of Business-2.0 CH

Moderator: Brigitte Muehlmann, Suffolk University

Teaching International Financial Reporting Standards (IFRS) in U.S. Accounting Courses

Lisa A. Owens-Jackson, North Carolina A&T State University; Ronald L. Campbell, North Carolina A&T State University; Gwendolyn J. Highsmith-Quick, North Carolina A&T State University

Business Strategy, Agricultural Production, Management: Accounting System on an 18th Century U.S. Antebellum Plantation

Louis Stewart, Howard University; Dwight Floyd

Zero-Based Budgeting – A Study on the Legal Framework in the U.A.E.

Lilian Gheyath Aldin Salih Taher, Ajman University of Science & Technology

The Determinants of Student Performance in Advanced Accounting: Evidence from Kuwait

Mostafa El Shamy, Kuwait University; Ahmed Hamdallah, Kuwait University; Jassim Al-Modaf, Kuwait University

Session 3-2: Auditing

Auditing-2.0 CH

Moderator: Amelia A. Baldwin, University of Arkansas — Fort Smith

Auditor Independence When Liability is Limited: A Bank Loan Officer Perception

Aisha G. Meeks, Jackson State University

The Influence of Negative Affect on Auditors' Sensitivity to Information Reliability

Michael Robinson, University of South Florida

An Empirical Analysis of the Decline in the Information Content of Earnings Following Going Concern Qualifications

Bei Dong, University of South Florida; Dahlia Robinson, University of South Florida; Michael Robinson, University of South Florida

Diversity Compliance Lecture Capture, Network Cameras, Telephony Real-time & Archived Surveillance: Audio Video Audit Repurposed for Blended Distance Education & Social Media Revenue Production
 Avi Rushinek, University of Miami; Sara Rushinek, University of Miami

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

6:30 pm–8:00 pm **Reception**

Sunday, November 6, 2011

7:15 am–8:15 am **Breakfast**

8:30 am–10:00 am **Panel Discussion**
 "Expanding Our View of Diversity"
Personnel/HR-1.5 CH

10:00 am–10:15 am **Break**

10:15 am–11:45 am **Concurrent Sessions**

Session 4-1: Financial Accounting

Accounting-1.5 CH

Moderator: Sandra Gates, Texas Wesleyan University

Were We Better Off Without the Invention of Tracking Stocks?: The Wealth Effects of the Elimination of Tracking Stock Structures
 Stephani A. Mason, Rutgers University

Differential Information, Price and Volume Responses at IFRS and U.K. GAAP Earnings Announcement Dates
 Kingsley O. Olibe, Kansas State University

Artificial Intelligence in Tax Compliance
 Brigitte Muehlmann, Suffolk University; Amelia A. Baldwin, University of Arkansas-Fort Smith

Session 4-2: Earnings Quality

Accounting-1.5 CH

Moderator: William D. Stout, University of Louisville

Using the Deferred Tax Expense to Examine the Association Between Auditor Switches and Earnings Quality
 Carlos E. Jiménez-Angueira, University of Texas at San Antonio; April Poe, University of Texas at San Antonio

Directors' and Officers' Liability and Indemnification and Earnings Management
 Willie Reddic, Syracuse University
 Discussant: TBD

Session 4-3: Financial Reporting

Accounting-1.5 CH

Moderator: Ola Smith, Western Michigan University

International Corporate Diversification and Market Performance: A Tobin's Q Analysis
 Kingsley O. Olibe, Kansas State University

Comparability of Earnings in Scandinavian Countries: The Impact of

Stock Exchange Consolidations and Mandatory IFRS Adoption
Haihong He, California State University Los Angeles; Maria T. Caban-
Garcia, University of South Florida-St. Petersburg

*Trends in Alternative Accounting Policy Choices of International
Financial Reporting Standards: A Study on Selected European
Countries, Australia and Turkey*
Can Ozturk, Turkish Accounting Standards Board

11:45 am–1:00 pm **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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