



2012 Diversity Section Meeting

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NOVEMBER 2–4, 2012 • ATLANTA, GEORGIA

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[Program](#)

Preliminary Program

Friday, November 2, 2012

7:00 pm–8:00 pm **Reception**

Saturday, November 3, 2012

7:15 am–8:15 am **Breakfast**

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

9:00 am–10:30 am **Panel Discussion: Moving Forward with Diversity**

Social Environment of Business -1.5 CH

Moderator: Ola Smith, Western Michigan University

Panelists: Mark Dawkins, University of Georgia

Kathryn Epps, Kennesaw State University

Evelyn McDowell, Rider University

10:30 am–10:45 am **Break**

10:45 am–12:15 pm **Session 1: Diversity in Accounting Research Methodology**

Accounting -1.5 CH

Moderator: Catherine Cleaveland, Mercer University

Stratifying Academic Accounting research through Promoting the Financial Empirical Paradigm at the Expense of the Conventional Paradigm

Khalid Rasheed, Al-Adeem, King Saud University

Rethinking the Accounting Research Model

Mark Dawkins, University of Georgia

Cost/Managerial Accounting Research in Government & Non-for-Profit Organizations

Ola Smith, Western Michigan University

Kenneth Smith, University of Washington

Lee Schiffel, Valparaiso University

12:30 pm–2:00 pm **Lunch**

Speaker: TBA

2:00 pm–3:15 pm **Session 2: Diversity in Accounting Education**

Social Environment of Business-1.5 CH

Moderator: Jean Wells, Howard University

The Need to Promote Accounting Among High School Students
Lookman Buky Folami, Bryant University

Are State Boards of Accounting Signaling to Accounting Educations that IT in Auditing Courses is Unimportant?
Satina Williams, Marist College

Expanding the Classroom Walls to Server Communities: Another Look at Clinical Tax Education for Accounting Programs
Quintin Davis, Argosy University

3:15 pm–3:30 pm **Break**

3:30 pm–5:15 pm **Concurrent Sessions**

Session 3-1: Diversity and Auditing

Auditing-2 CH

Moderator: Quintin Davis, Argosy University

Doubly Disadvantaged or an Exception to the Rules? Minority Women in Accounting Education

Amelia Baldwin, University of Arkansas Fort Smith

Margaret Lightbody, University of South Australia

Bradley Trinkle, University of Mississippi

Who's in Charge of the Ivory Tower? Women and Minorities in Administration

Amelia Baldwin, University of Arkansas Fort Smith

Margaret Tanner, University of Arkansas Fort Smith

Can the PCAOB's Guidance Increase Auditor's Liability Exposure? An Investigation of Auditor's Reliance on Internal Audit and Multiple Location Decision Making

Kerri-Ann Sanderson, Georgia State University

Session 3-2: Taxes

Taxes-2 CH

Moderator: Jenice Prather-Kinsey, University of Alabama at Birmingham

Proposal for a Study that Examines the Effectiveness of Tax Haven as a Strategic Tax Planning Tool for Multinational Firms in a Volatile Exchange Rate Regime

Nelson Alino, Quinnipiac University

The Demand for Simultaneous Tax Audits; an Experimental Examination of the IRS Compliance Assurance Process

Kathryn Epps, Kennesaw State University
Catherine Cleaveland, Mercer University

Domestic Violence and Abuse: Far Reaching Implications on Tax Return Filings

Jean Wells-Jessup, Howard University
Gwendolyn McFadden, North Carolina A&T State University

An Application of Design Science Research Methodology to Taxation
Brigitte Muehlmann, Suffolk University

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

6:30 pm–8:00 pm **Reception**

Sunday, November 4, 2012

7:15 am–8:15 am **Breakfast**

8:30 am–9:30 am **Plenary Session: Diversity in Global Perspective and Opportunities**

Accounting-1 CH

Speaker: Mary Barth, Stanford University, AAA President-Elect

9:30 am–9:45 am **Break**

9:45 am–11:15 am **Session 4: International Issues**

Accounting-1.5 CH

Moderator: Nelson Alino, Quinnipiac University

The Effect of Culture on the Convergence or Adoption of IFRS in Latin American Countries

Rogelio J. Cardona, University of Puerto Rico – Rio Piedras
Karen Castro-Gonzalez, University of Puerto Rico – Rio Piedras
Carmen Rios-Figueroa, IEN Business School, University del Este, Carolina, Puerto Rico

The Effects of Legal Origin, Personality Type and Culture on Accountant's Judgment: Implications for IFRS Application

Jenice Prather-Kinsey, University of Alabama
Scott Boyar, University of Alabama

Is Say on Pay Globally Value Enhancing?

Stephanie Mason, Rutgers University

11:15 am–12:15 pm **Panel Discussion: Diversity Section Journal**

Accounting-1.0 CH

Moderator: Ola Smith, Western Michigan University

Panelists: Dahlia Robinson, University of South Florida

Mark Dawkins, University of Georgia

Raymond Elson, Valdosta State University

12:15 pm–1:00 pm **Section 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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[Back to the Diversity Section Home Page](#)
[Back to AAA Home Page](#)