



2013 Diversity Section Meeting

Sponsored by KPMG Foundation and KPMG LLP

NOVEMBER 1–3, 2013 • ATLANTA, GEORGIA

[Submissions](#)

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Preliminary Program

Friday, November 1, 2013

5:30 pm–7:00 pm **Registration**

7:00 pm–8:00 pm **Reception**

Saturday, November 2, 2013

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 **General Session: Diversity Matters**
Social Environment of Business — 1.5 CH
Speaker: Ralph de Chabert, Chief Diversity Officer, Brown-Forman Corporation

10:30 am–10:45 am **Break**

10:45 am–12:15 pm **Concurrent Sessions**

Session 1.1: Accounting Education

Accounting — 1.5 CH

Moderator: Dereck D. Barr, The University of Mississippi

Accounting Professors' Perspectives on Textbook Revisions.

Mike Braswell, San Francisco State University; Kenneth Danko, San Francisco State University; Theresa Hammond, San Francisco State University

Perfectionism and Academic Performance among Accounting Majors.

Kevin L. James, North Carolina A&T State University

Accounting Education and Technology: A Study of the Long-Term Effects.

Ouadie Akaaboune, Southern Illinois University; Mark Friedman, University of Miami; Marc Morris, Southern Illinois University

Tenure Track Opt-Outs: Leakages from the Academic Pipeline.

Margaret Lightbody, University of South Australia; Elizabeth D. Almer, Portland State University; Allison Jones-Farmer, Auburn University; Louise Single, St. Edward's University; Amelia A. Baldwin, University of Arkansas at Fort Smith

Session 1.2: Financial Reporting and Governance**Accounting — 1.5 CH**

Moderator: Pamela C. Smith, The University of Texas at San Antonio

Women in Corporate Governance and Firm Financial Performance: An Exploratory Study.

Rogelio J. Cardona, University of Puerto Rico-Rio Piedras; Karen C. Castro-González, University of Puerto Rico-Rio Piedras; Carmen B. Ríos-Figueroa, University of Puerto Rico-Rio Piedras

A Classification of Municipal Governance.

Dara Marie Marshall, Miami University

CEO Turnover, Earnings Management, and Family Control.

John M. Barrios, University of Miami; Daniele Macciocchi, LUISS Guido Carli University

12:30 pm–2:00 pm

Lunch**Personal Development — 1.0 CH**

Speaker: Bea Sanders, National Director of Faculty Relations, KPMG LLP

2:00 pm–3:15 pm

Panel Discussion: Diversifying Your Research Agenda**Personal Development — 1.5 CH**

Moderator: Mark C. Dawkins, The University of Georgia

Panelists:

Michael B. Clement, The University of Texas at Austin
Jennifer R. Joe, University of Delaware
Thomas J. Lopez, The University of Alabama
Sandra C. Vera-Muñoz, University of Notre Dame

3:15 pm–3:30 pm

Break

3:30 pm–5:15 pm

Concurrent Sessions**Session 2.1: Diversity in the Accounting Profession****Accounting — 1.5 CH**

Moderator: Michael S. Wilson, Metropolitan State University

Accounting Pipeline Issue: Attracting High School and Community College Students.

Allyson Clarke, Howard University; Frank Ross, Howard University; Jean Wells, Howard University

Internal Auditing, HBCUs, and Diversity of the Accounting Profession.

Satina V. Williams, Brooklyn College

An Oral History of Matthew R. Henry, the First African American CPA in Arkansas.

David T. Dearman, University of Arkansas at Little Rock

Self-Efficacy as a Determinant of Help-Seeking Behavior in Accounting Education.

Evelyn A. McDowell, Rider University

Session 2.2: Financial Reporting and Earnings

Accounting — 1.5 CH

Moderator: Stephani A. Mason, DePaul University

The Influence of Earnings Quality on Financial Analysts' Herding Behavior.

Dorothy Alexander-Smith, Fairleigh Dickinson University

The Existence of Earnings Management in the Hospice Industry.

Kelly Noe, Austin State University; Dana A. Forgione, The University of Texas at San Antonio; Pamela C. Smith, The University of Texas at San Antonio

The Role of Discretion in Recurring versus Nonrecurring Items and Their Association with Future Cash Flows and Earnings.

Matthew M. Wieland, Indiana University-Purdue University; Mark C. Dawkins, The University of Georgia; Michael T. Dugan, University of Southern Mississippi

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

6:30 pm–8:00 pm **Reception**

Sunday, November 3, 2013

7:00 am–12:00 pm **Registration**

8:00 am–8:50 am **Breakfast**

9:00 am–10:00 am **General Session**

Social Environment of Business — 1.0 CH

Speaker: Karen V. Pincus, University of Arkansas, 2012–2013
President of the American Accounting Association

10:00 am–10:15 am **Break**

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

Session 3: Auditing

Auditing — 1.5 CH

Moderator: Dara M. Marshall, Miami University

Firm Type, Scope of Services, and Financial Reporting Reliability.
Reginald Wilson, Southern University

Determinants of Whether Public Accounting Firms Correct Quality

Control Deficiencies.

Dereck D. Barr, The University of Mississippi; Kendall Bowlin, The University of Mississippi; Robin Jackson, The University of Mississippi

How Does the External Auditor's Reliance on the Client's Internal Audit Function Impact Management's Persuasion in Internal Controls over Financial Reporting Audit?

Kerri-Ann Gooden-Sanderson, Georgia State University

On the Surroundings of External Auditors: A Critical Analysis.

Khalid Rasheed Al-Adeem, King Saud University

11:45 am–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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