
News from the Diversity Section



Diversity Section of the American Accounting Association

Vol. 11 No. 1 Winter 2009

President's Message Rekindling the Flame



Greetings from San Antonio! As we wind down another academic semester, I want to thank the membership for their continued support. We held another successful annual meeting of the Diversity Section of the American Accounting Association (AAA) in San Antonio, TX on October 1 -3, 2009. Approximately 25 members attended the meeting, and provided informative discussion during the research presentations and panel sessions. Several first-time participants left enthusiastic and eager to assist in efforts to grow our membership.

We are extremely grateful to the AICPA Minority Initiatives Committee for sponsoring travel grants for this year's meeting. Ostiné Swan of the AICPA Minority Initiative Committee attended this year's meeting, and experienced great discussion with our Section members. We appreciate her continued support of our efforts to increase diversity in both the classroom and the accounting profession.

Highlights of this year's meeting included a thought-provoking luncheon speech by Dr. Fred A. Bonner, II of Texas A&M University. Dr. Bonner's research in higher education and gifted black males provided our audience with unique perspective on diversity and educating future accountants. Our members continue to remain successful in research, teaching, and service.

Our panel session on tenure and promotion provided a variety of perspectives and exciting discussion. I would also like to congratulate Louise E. Single (St. Edward's University) and Elizabeth Almer (Portland State University) on receiving the Best Paper Award for their paper – "Stalled Progression of Women into the Partnership: An Examination of the "Post-Senior Manager" Position in Public Accounting". It was a difficult decision to choose the best paper considering the volume of outstanding work presented at the conference. Please send them your congratulations.

I want to encourage each member to solicit others to join the Diversity Section. Throughout this academic year, I will remind members to seek out colleagues and friends to join and become active members. It is crucial that we attempt to expand interest in our section. In this edition of the newsletter, you will find various perspectives of the benefits of attending the Diversity Meeting, and I strongly feel there are numerous benefits to Section membership. One crucial benefit is the opportunity to present research in an environment that provides constructive feedback and insightful discussion. Therefore, I invite you to submit your research and present in a Diversity session at the AAA Meeting in San Francisco, CA in August 2010.

I hope you had a wonderful Holiday season and will have a productive Spring semester.

*Pamela C. Smith, President
University of Texas at San Antonio*

Commentaries about the Diversity Section

Participants in the 2009 Diversity Section Mid-Year meeting have shared their experience with us. Harold Little is a seasoned member of the Diversity Section while Dennis Elam is a recent member. Thanks to both of them for sharing their experience and communicating with us the benefits that they receive from the meetings of the Diversity Section.

A time of refreshing.

Sometimes you just need to get away from the classroom.

Sometimes you just need to rekindle the spark to research. The AAA Diversity Section meeting did and does that for me. Being employed by a non-research focused university that emphasizes teaching over research (at least that's the by-line) makes it difficult to find time, energy, and serious resources to stimulate research activities. When research takes second position to teaching, then energy is diverted to the area of emphasis and other areas get put on the low burners.

The section meeting rekindled my interest in research. It reminds me of the excitement that comes from being emerged in a project that requires full concentration and attention. There were papers presented and ideas proposed at the Diversity Section meeting that had me thinking all the way back to Kentucky. The Diversity Section meeting helps to stimulate my intellectual curiosity and desire (and need) to do research.

Harold T. Little Jr., PhD, CPA, CMA, CIA
Associate Professor of Accounting
Gordon Ford College of Business
Western Kentucky University

Diversity Plus.

Come along to my first meeting with the Diversity Section of the AAA.

Perhaps a better title for the group would be Diversity Plus, as the presentations touched on both diversity as well as a wide range of accounting topics. The Diversity Section is, well, diverse in its representation of a wide swath of universities across the country: from Community College Professors to Full Professors at Universities. So it was no surprise that the Papers ranged from the, well, fairly straightforward to what I term the 'NASA Rocket Scientist' level of statistical complexity.

The importance of this group was certainly not lost on AAA Leadership. Dr. Nancy A. Bagranoff, AAA President and Dean of the College of Business at Old Dominion joined us Saturday morning for an informal discussion of her visions for AAA. It was indeed a delight to be able to discuss the big picture of AAA in the friendly circle of our small group. A South Texas thanks to Dr. Bagranoff for taking time to join us!

The AAA Diversity Section is enthused, engaged, and intense about both diversity and accounting research on a variety of issues. Next year's meeting will be in Atlanta. If you are looking to expand both your research and personal development horizons, I can think of no better place to be than Atlanta, GA in the fall. We hope to see you there.

Dennis Elam PhD CPA
Assistant Professor of Accounting
Texas A & M San Antonio

Excerpts from the American Accounting Association Diversity Section Mid-Year Meeting in San Antonio – October 3, 2009

Officers 2009-2010:

President: Pamela Smith

Vice President: Kathryn Epps

Secretary: Amelia Baldwin

Treasurer: Henock Louis

2010 AAA Program liaison: Raymond Elson

2010 section meeting chair: Louis Stewart

Bylaws:

The bylaws are in the process of being updated. Members can monitor the process and provide input through a hive setup in the AAA Commons.

Upcoming Section meeting:

November 2010, Atlanta, GA

Dates to be determined.

Be in the know:

Thanks to Ostine Swan for attending the section meeting and sharing this information with us. The AICPA is celebrating 40 years of assisting underrepresented minorities in their efforts to become CPAs. To commemorate this monumental occasion the AICPA has provided us with a look back in their book entitled, “CPAs of Color – Celebrating 40 years”. This is a wonderful book.

You can download a copy from the AICPA's website. www.aicpa.org/download/.../2541-331_MIC_E-Book-ONLINE.pdf

The PhD Project is celebrating another milestone. During 2009, The PhD Project assisted its 1,000th doctoral candidate in earning her degree. Read her story and share in this celebration. Read the article at: <http://www.diversityinc.com/content/1757/article/6331/>

Initiatives to increase membership:

We want to have a section that not only has a high enrollment of members, but one where the members actively participate. As we strive to increase our membership we want to also encourage past and current members to become active and maintain their active participation in the section.

Some of the outreach efforts that were suggested include:

- Outreach to southern schools. Demographic data suggests that there is a large contingent of potential professors located in southern schools. We should increase our efforts to attract them to join our section. Dennis Lopez has offered to help in this effort.
- Emails more frequently. More contact with current and potential members is needed throughout the year. It was suggested that we should make outreach efforts, minimally five times during the year. Thanks to Harold Little for his recommendation.
- Doctoral student membership. Currently membership in the diversity section excludes doctoral students. Yvonne Ellis suggested implementing a doctoral student membership. Doctoral students can get a head start on developing their research streams, gain confidence in presenting research ideas, and develop relationships for research projects.
- Rekindle the interest. It was a general consensus that we all need to increase efforts to personally contact those who we know that are not currently members of the section. We should also be involved in reaching out to former members or inactive members to rekindle their interest and participation in the section. This is a group effort.

Refereed journal publications:

López , D. M. “Internal Control Reporting Differences among Public and Governmental Auditors: The Case of City and County Circular A-133 Audits”, *Journal of Accounting and Public Policy*. (Forthcoming)

Lopez, T., C. Sisneros and B. Cready. "The Persistence and Market Valuation of Recurring Nonrecurring Items". *The Accounting Review*. (Forthcoming)

Bonner, F.A., and P.C. Smith. African American Female Administrators in Academe: Transgressing Multiple Marginality and the Dilemma of Self-Definition, in *Women of Color: Taking Their Rightful Place in Leadership*, Birkdale Publishers; San Diego, CA. (Book Chapter Accepted)

Smith, P.C. and D. Forgione. 2009. The Development of Certificate of Need Legislation. *Journal of Health Care Finance*, 36 (2): 35-44.

Wright, L., T. Clancy and P.C. Smith. 2009. Unraveling the New Form 990 – Implications for Hospitals. *Journal of Health Care Finance*, 35 (4): 84-93.

Smith, P.C., K. McTier, and K. Richmond. 2009. Nonprofit Employee’s Machiavellian Propensities. *Financial Accountability & Management*, 25 (3): 335-352.

Awards/Promotions/Honors:

Margarita Maria Lenk – 2009 Board of Governors’ Excellence in Undergraduate Teaching Award for the entire Colorado State University system

Diana Robinson – received tenure at North Carolina A&T

Lisa Owens-Jackson – joined the faculty at North Carolina A&T

Veronda Willis – joined the faculty at the University of Texas at Tyler

Sandra Gates – joined the faculty at Texas Wesleyan University and received a promotion to Associate Professor

Didn't see your publication, promotion or move listed? Send your information to me and I will get it in our next newsletter. Let's celebrate your success together.

Editor's corner:

Thank you for your submissions to the newsletter. It has been my pleasure to serve as Editor of the Diversity Section Newsletter. The newsletter aims to highlight the accomplishments of the section members and inform members of events and opportunities available to advance professional development. Share your accomplishments with us, so we can celebrate together. Your continued participation in AAA activities, section meetings and networking with colleagues is encouraged. Thanks to all who helped with this newsletter.

Sandra K. Gates
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Newsletter Editor

Global Thought Leadership



2010 American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting

July 31 – August 4, 2010 in San Francisco, CA