



News from the Diversity Section

Diversity Section of the American Accounting Association

Vol. 10, No. 1, Summer 2009

President's Message Continuing the Journey

I bring you greetings and best wishes for a productive summer. As we reflect upon another successful annual meeting of the Diversity Section of the American Accounting Association (AAA) in New Orleans, LA on October 2-4, 2008, we applaud our members' accomplishments, much as we applaud New Orleans continuing recovery from Hurricane Katrina in 2005.



About 35 members of the Diversity Section attended the annual meeting in New Orleans, LA, representing over ten percent of the Section members. The research presentations and panel discussions were outstanding and lively again this year, and presenters received valuable feedback on their research projects. Dr. Carolyn Callahan gave an inspiring luncheon address on the meaning of a true scholar in all aspects of our profession: teaching, research, and service. We were honored by her presence and words as she transitions from Professor and Doris M. Cook Chair in Accounting at the University of Arkansas to Chair of the School of Accountancy at the University of Memphis in January, and we wish her well in her new leadership position.

Diversity Section members remain productive in scholarly research, and continue to publish in high-quality accounting journals. We plan to highlight and celebrate our many Diversity Section members who have obtained

tenure and promotion in future newsletters, and I ask you to contact Ena Rose-Green < ena.rose-green@uah.edu > to make sure your achievement is recognized by all Diversity Section members. We plan to start a recognition ceremony for newly-tenured faculty at the 2009 Diversity Section meeting in San Antonio, TX in October 2009. I hope this will be similar to the recognition ceremony the PhD Project holds for new PhD graduates.

We remain grateful to Ernst & Young and the AICPA for their continued support of the Diversity Section's vision and mission. Additionally, we applaud the AICPA and many national and local accounting firms for their support of the Accounting Doctoral Scholars Program, which aims to fund 30 PhD students per year from industry for the next five years. This \$17 million effort to increase the pipeline of accounting faculty is timely and well thought out, and has the potential to add to the faculty pipeline at a critical juncture for the profession.

A faculty shortage is but one of many major issues facing the accounting profession. Other issues include the disconnect between most accounting research and accounting practice, a decline in CPA candidates nationally, the need for more diverse faculty in the face of increasingly diverse students (even after the efforts of the PhD Project), continuing questions regarding whether accounting is an academic or service discipline, low teaching loads at research schools combined with limited research productivity, and technical issues like IFRS convergence and mark-to-market accounting. How we respond to and handle these issues will greatly impact our profession and the discipline

of accounting in the years ahead, and I look forward to working with you to address these challenges.

I invite you to join me in being more committed to enhancing the success of the Diversity Section by being involved and active in all Diversity Section activities. You can start by presenting your research in a Diversity session at the AAA Meeting in New York in August, or by presenting your research at the Diversity Section meeting in San Antonio, TX in October 2009. The Executive Committee extends a special thanks to the AICPA for providing \$10,000 of support to Diversity Section members to attend the Diversity Section meeting in San Antonio, TX. Also, make sure you update your profile information on the Diversity Section of AAACommons. Again, best wishes for a productive summer.

*Mark C. Dawkins, President
University of Georgia*

Excerpts from the Minutes of the American Accounting Association Diversity Section Business Meetings in San Diego – August 5, 2008

The following officers were elected for the 2008-2009 year:

- President - Mark Dawkins
- Vice-President - Pamela C. Smith
- Secretary - Amelia Baldwin
- Treasurer - Henock Louis

The following individuals were also appointed:

*Council Representative – Ola Marie Smith
Newsletter Editor – Ena Rose-Green
Associate Editor - Sandra Gates
2009 Annual Meeting Chair – Raymond Elson
Mentoring – Matthew Anderson
2009 Diversity Meeting Chair – Kathryn K. Epps
Awards Committee – Delano Berry
Historian – Byron Henry
Diversity Initiatives in Public & Private Sector – Arianna Pinello*

Ernst & Young Research Grant Winners:

The following awards were granted:

\$5,000 to **Paquita Davis-Friday**, CUNY Baruch College, for “Minority Report on Board Composition: The Business of Gender and Race.

\$2,350 to **Amelia Baldwin**, University of Alabama in Huntsville, for “Doctoral Programs and Minority Graduates: Motivation and Progress”,

\$2,650 to **Fannie Malone**, Texas Southern University, for “The Vanishing African American Male in Academia”.

*Amelia Baldwin, Secretary - Diversity Section
University of Alabama in Huntsville*

Diversity Section Mid-Year Meeting New Orleans, Louisiana October 2-4, 2008:

Mark Dawkins started the business meeting at noon.

MEETING ISSUES

Locations for the section meeting:

The following locations were suggested: Philadelphia, Miami, Atlanta, San Antonio, Nashville and the list from Commons. It was suggested that we try to keep the hotel rate to \$160 or less per day.

Date for section meeting: It was determined that the section meeting should be Thursday to Saturday. The consensus was that October would be alright. It was suggested that we should try to avoid being on the same weekend as the southern NABA conference if the meeting was not going to be in Atlanta.

Suggestions for increasing participation in the meeting: It was noted that we currently have 314 members, about 10% of which attended the conference. This isn't out of line, percentage-wise, with other sections. Bigger sections might

get 15%. It was suggested that we need to get CFP and meeting information out sooner.

Need for shadows for the planning of midyear and annual meetings: Ray will shadow Lisa for the annual meeting. Ena will shadow Ray in 2010 for AAA 2011. Louis will shadow Kathryn in 2009, and will then be responsible in 2010.

SECTION ISSUES

The need to develop an officer selection process: Pam Smith is president elect, but we don't have a pipeline. Harold Little is the nominating committee chair. Some sections have a lock-step process through the officer positions. Dahlia suggested that officers and office holders should be expected to show up for and participate in the midyear meetings.

Re-writing and finalizing of By-laws: Mark is going to take responsibility for re-writing and finalizing the by-laws. He will incorporate Pam's work on the officer selection process. Julie Smith-David will post the working documents to the Diversity area of the AAA commons.

Strategic Plan & Objectives: Kathryn suggested we have a strategic goal to find and create publication outlets for our members, particularly on diversity issues. She suggested that we need to cultivate those opportunities as a section. It was noted that about 75% of the papers presented at the conference had a diversity component. It was mentioned that we are discouraged from doing diversity research or are hesitant to do diversity research because outlets are outside of accounting and perhaps outside of business. The issue was raised as to whether we should set a goal for a high-quality peer-reviewed journal on Diversity in Business. It was thought that to focus on accounting alone would be too narrow. Other disciplines have subgroups somewhat similar to us that might want to partner together to reach this eventual goal. It was then suggested that this should be a

long-term, perhaps five year, goal. It was agreed that it needs to be part of the strategic plan of every Diversity section president in the coming years. A suggestion for a short-term goal for this year was to identify a list of current journals (post info to AAACommons). Perhaps next year we could find a journal that is open to having a special issue for Diversity related articles. Tracey noted that *Issues in Accounting Education* will have a new editor next year. She also noted that AAA is developing some guidelines for creating new journals. She suggested we look at *Current Issues in Auditing* for ideas.

AAA Commons Volunteers: Kathryn Epps, Amelia Baldwin, Pam Smith, and Ray Elson.

Diversity Section Conference Best Paper Award: The award was given to Nelson U. Alino of the University of South Carolina for his paper, "The Effect of Management Accounting Systems on Reducing Conflict and Improving Decision-Making in Heterogeneous Groups."

Mark thanked everyone for their participation in the meeting. Everyone agreed that the feedback to the presenters was very high.
Amelia Baldwin, Secretary - Diversity Section University of Alabama Huntsville.

We are looking forward to our next section meeting which will be held October 1-3, 2009 at the Marriott Riverwalk in San Antonio Texas. Keep your calendars open!

Funding Alert!

The AICPA has made \$10,000 available for 10 \$1,000 grants to Diversity Section members to supplement travel to the Diversity Section meeting in San Antonio, TX. See application information.

Awards/Promotions/Honors

Eva Jermakowicz, Jenice Prather-Kinsey and Inge Wulf were awarded the "Best Paper Award" from the 10th World Congress of Accounting Educators for Istanbul, Turkey, November 11, 2006 for their paper "The Value Relevance of Accounting Income Reported by DAX-30 German Companies"

Harold Little was awarded one of only forty CIBER (Center for International Business Education and Research) scholarships to attend the 19th Annual Faculty Development in International Business Program hosted by the University of South Carolina.

Rosalie Hallbauer was hired as a Visiting Associate Professor at Florida Memorial University.

Pamela Smith was promoted to Associate Professor, with tenure, at the University of Texas at San Antonio.

Dana Hollie was hired as an assistant professor at the University of Colorado at Boulder.

Raymond Elson was promoted to Associate Professor in the Langdale College of Business at Valdosta State University.

Norris Dorsey is the author of "The Art of Inclusion, Accounting Workbook, Rich vs. Wealth" which is forthcoming.

Dahlia was named the KPMG Faculty Fellow at University of South Florida

William Belski was named the AAA/AICPA Faculty Delegate of Samford University for 2008

Jenice Prather-Kinsey just completed her term (2007-2008) as President of the International Accounting Section. During this term, the section had the largest number of registrants for

the midyear meeting and doctoral new faculty consortium, the second largest dollars of contributions to the "Gift Membership" fund, the first midyear CPE workshop, the largest number of annual meeting paper submissions and the first annual meeting of the IAS mini plenary in our history.

Araya Debessay was appointed to serve as Co-Chair of the University of Delaware Diversity Task force

Refereed Journal Publications

Belski, W, J. Beams and J Briggs "A Test of Deterrents to Insider Trading Using Importance Ratings", *Accounting and the Public Interest*. Forthcoming

Belski, W, J. Beams and J Brozovsky, "Ethical Judgments in Accounting: An Examination on the Ethics of Managed Earnings, the *Journal of Global Business Issues*.

Clovey, R. and O Oladipo. 2008. "The VITA Program: A Catalyst for Improving Accounting Education", *The CPA Journal* Dec: 60-65

Gabbin, A. L. and L. I. Wood (2008). "An Experimental Study of Accounting Majors' Academic Achievement Using Cooperative Learning Groups," *Issues in Accounting Education* 23 (3): 391-404.

Jacobs, F. and N. Marudas, "The Combined Effect of Donation Price and Administrative Inefficiency on Donations to U.S. Nonprofit Organizations", *Financial Accountability and Management*. Forthcoming

Jacobs, F. and A.S. Maiga., "Assessing JIT Performance: An Econometric Approach", the *Journal of Management Accounting Research*. Forthcoming

Jacobs, F. and A.S. Maiga, (2008) "Extent of ABC Use and Its Consequences." *Contemporary Accounting* Vol. 25, No. 2.

Jacobs, F. and A.S. Maiga, (2008), "The Moderating Effect of Manager's Ethical Judgment on the Relationship between Budget Participation and Budget Slack." *Advances in Accounting*. Vol. 23.

McDowell, E and P. C. Smith (2008). "Examining Tax Strategy Patents – An Analysis of Reform Measures." *Journal of Legal Tax Research*.

Robinson D., L. Henock and J Joe. "Managers' and investors' responses to media exposure of board ineffectiveness," the *Journal of Financial and Quantitative Analysis*, Forthcoming

Robinson D, "Auditor independence and auditor-provided tax service: Evidence from going-concern audit opinions prior to bankruptcy filings," *Auditing: A Journal of Practice and Theory*, Volume 27, No. 2.

Wells, Jean T. and Alexander Gabbin, (2008), "Tax Workpapers and Work Product Privilege: Textron and the Auditor/Attorney Relationship", *CPA Journal*

UGA Terry College of Business appoints Mark Dawkins associate dean for academic programs

Mark C. Dawkins, is the new associate dean for academic programs at the University of Georgia's Terry College of Business. Mark became the college's first director of diversity relations in 2004. "Mark brings to this role the full admiration of his colleagues in accounting and the support of the college as a whole," said Robert T. Sumichrast, dean of the Terry College. "Going forward, I am confident he will provide excellent leadership for our degree programs and improve the overall experience of our students,

from recruitment and admissions to graduation and placement." Mark will oversee the bachelor's and master's programs in business and their accreditation.

David Dodson- writer

Financial Report

The following is the Diversity Section's budget for the fiscal year September 1, 2007, through June 30, 2008.

Inflows	
Dues	\$3,726
Mid-year Meeting Registration Fees	4,950
Contribution for Mid-Year Meeting	17,000
Other Contributions	5,000
Interest Income	<u>1,188</u>
Total Inflow	\$31,864
Outflows	
Annual Meeting Hotel & Other Expenses	\$851
Mid-Year Meeting Hotel & Other Expenses	9,986
General/Administrative	5,525
Other	<u>199</u>
Total Outflows	<u>\$16,561</u>
Net inflow	<u>\$15,303</u>

Editor's Corner

Sandra and I were very pleased to serve as Co-editor of the Diversity Section Newsletter. Our goal is to highlight the accomplishments of the section members as well as to inform members of events and opportunities available to advance professional development. We encourage members to continue to participate in the activities of this section and the AAA. Be sure to inform us of your accomplishments so we can celebrate with you. Thanks to all who helped with this newsletter.

Ena Rose-Green & Sandra Gates



**2009 AICPA Faculty Delegate
Diversity Section Meeting of the American Accounting Association**

**October 1-3, 2009
San Antonio, TX**

The AICPA Minorities Initiatives Committee is accepting applications for Delegates to attend the Diversity Section Meeting of the American Accounting Association (AAA). The goal of this initiative is to enable tenure-track minority faculty to build strategic alliances with peers and encourage faculty to conduct scholarly research. The AICPA Delegate to the AAA Diversity Section Meeting will receive reimbursement for expenses to attend the meeting related to registration, airfare, and hotel, not to exceed \$1,000. **The delegate must be able to attend the entire conference to be eligible for reimbursement.**

Eligibility:

The Faculty member must be:

1. An Ethnic minority
2. In a tenure-track faculty position
3. Seeking tenure (Those faculty who are already tenured are not eligible for this sponsorship).
4. A member of the Diversity Section of the AAA
5. Presenting a paper or be a panel member at the AAA Diversity Section conference.
6. A first time recipient of the delegate funding (Those faculty who have received AICPA AAA funding are not eligible for this sponsorship).

The Faculty member will receive preference if he / she is a member of the AICPA.

We strongly encourage faculty members at the participating institutions who are CPA's and or former AICPA Ph.D. Fellowship recipients to apply.

Application submission and deadline:

1. Complete the enclosed application
2. Provide a letter of support from the department chair/dean (must be written on department stationery)
3. Provide a bio not to exceed three pages
4. All materials must be received no later than 5:00 p.m., June 26, 2009

Submit Faculty Delegate Application and all materials to:

Dr. Amelia Baldwin
Associate Professor of Accounting
University of Alabama at Huntsville
Business Administration Bldg. 360
Huntsville, AL 35899
Amelia.Baldwin@uah.edu

Evaluations will be made on July 17, 2007

If you have any additional questions in regards to this program, contact Ostine Swan, AICPA Senior Manager-Diversity, Work/Life, and Women's Initiatives at (919) 402-4919 or by e-mail at oswan@aicpa.org.



AICPA Minority Initiatives Committee
Annual Meeting of the American Accounting Association
2007 AICPA Faculty Delegate Application

Part I

1) Name: _____ E-Mail: _____

2) School Affiliation: _____ Telephone: _____

Address: _____

City

State

Zip Code

3) Academic Rank: _____ Assistant Professor _____ Associate Professor _____ Professor

4) Ethnicity: _____

5) Are you tenured? _____ Yes _____ No If no, is your position on a tenure track? _____ Yes _____ No

6) Does your school offer a 150 hour accounting program? _____ Yes _____ No If no, please indicate how accounting students from your program will be eligible to sit for the CPA exam.

7) Certification(s): CPA _____ CMA _____ CIA _____ CFE _____ Other _____

8) Are you an AICPA Ph.D. Fellowship Recipient? _____ No _____ Yes (year or years) _____

9) Are you a member of the Diversity Section of the AAA? _____ Yes _____ No

10) Were you an AICPA Delegate at the 2002, 2003, 2004 or 2005 AAA annual meeting? _____ Yes _____ No

11) In what capacity do you plan to participate at the 2006 AAA meeting? (**indicate all that apply**)*

Paper presentation _____ Panel Presenter _____

Discussant – paper _____

* Please provide documentation on your level of participation at the meeting (You may attach materials.).

12) Are you willing to facilitate the completion of the survey information needed for the AICPA Supply and Demand Report? _____ Yes _____ No

13) Will your University be sponsoring faculty to the 2006 AAA conference? _____ Yes _____ No If yes please explain why sponsorship from your university is not an option for you this year. (You may attach materials.).

Part II

Please provide a statement of how this program will benefit you in your faculty development as it relates to the tenure criteria: teaching, research, and service. (You may attach materials.)

Part III

If you intend to present a paper at any AAA conference, please provide a brief description of your research and indicate if you have been notified of your papers acceptance (an abstract is sufficient) (You may attach materials.)

SIGNATURE _____ **DATE** _____