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Letter from the Editor

Sarah D. Stanwick
Auburn University

In this newsletter, you will find thought provoking essays from Tony Tinker, Richard Baker and Tim Fogarty. In addition, there are several announcements about conferences and calls for papers.

Beginning with this issue, we will feature research conducted by students, especially those done by undergraduate students completing accounting honors programs. If you are working with a student, please send a summary of the work in progress to me for publication.

If you are interested in writing a column for the newsletter, please let me know. I am looking for volunteers to write recurring column in the newsletters for the coming year. Volunteers may choose the topics they wish to explore. If you are interested in providing a literature review column, please let me know.

The deadlines for the next three newsletters have been set as follows:

Fall 2006: October 24, 2006

Spring 2007: March 16, 2007

Summer 2007: June 15, 2007.

Please send any announcements, articles, etc. by these dates for inclusion in the newsletters. Publication of the newsletter depends on the information received from members.

Respectfully, Sarah Stanwick

CHAIR’S MESSAGE: NEUTRAL REPRESENTATION VERSUS SOCIAL CONSTRUCTION OF ACCOUNTING NUMBERS

C. Richard Baker

Adelphi University

An essential aspect of accounting lies in its effort to represent economic reality. Accounting researchers who are concerned with the public interest aspects of accounting are invited to consider this essential aspect of accounting when undertaking their investigations. In a recent essay, Mouck (2004) utilized the primary ideas raised in John Searle's book, *The Construction of Social Reality*, to examine various aspects of the relationship between economic reality and accounting numbers. Mouck cited Solomons' (1991) "neutral representation" perspective of accounting, which maintains that the purpose of accounting is to measure relevant attributes of economic reality in a neutral and objective manner. Mouck contrasted this view with that of Tinker (1991), who stresses the political aspect of social constructions of economic reality. Mouck also cited the linguistic perspective of Macintosh et al. (2000), that is based on the arguments of Morgan (1988) and Hines (1988), who stated that "in communicating reality, we construct reality". Mouck sought to explain these contradictory perspectives of accounting's essence.

In *The Construction of Social Reality*, Searle makes a distinction between three philosophical perspectives: *epistemic objectivity* versus *epistemic subjectivity*; *ontological objectivity* versus *ontological subjectivity*; and *intrinsic features of the world* versus *observer-relative features*. For a statement to be ontologically objective it must represent an intrinsic feature of the world and not just an observer-relative feature. Thus, corporations, money, and accounting numbers, are not ontologically objective because they do not represent intrinsic features of the world (Mouck, p. 529). However, as Searle points out, and Mouck emphasizes, "Ontological subjectivity does not prevent claims about observer-relative features from being epistemologically objective" (Searle, 1995, p. 13; Mouck, 2004, p. 530). Searle's analysis of these philosophical distinctions is illustrated in Figure 1.

Figure 1

| | Ontologically Objective | Ontologically Subjective |
|------------------------------------|---|---|
| Epistemologically Objective | It is possible to make neutral representations about things existing in the | It is possible to make neutral representations about socially constructed |

| | | It is possible to make neutral |
|-------------------------------------|--|--|
| Epistemologically Subjective | Only non-neutral (biased) representations can be made about things existing in the real world (radical social construction). | Only non-neutral (biased) representations can be made about socially constructed ideas (critical theory and post-modernism). |

Thus, scientific endeavors attempt to make neutral representations about things and objects that are said to exist in the real world (upper left quadrant of Figure 1). Solomons' (1991) neutral representation perspective of accounting is congruent with this view. Accounting standard setters also purport to pursue such a neutral representation perspective. However, in their actual pursuit of neutral representations of economic reality, standard setters rely primarily on consensus building procedures which cannot accomplish the goal of achieving neutral representations of economic reality. Instead there only a consensus about the rules of the game, which can permit the production of accounting numbers (i.e. "scores") which are said to be "epistemologically objective".

Mouck indicates (p. 526) that while accounting academics may not necessarily agree with accounting standards setters about the existence of real economic referents underlying accounting representations, capital markets researchers base their research on an apparent correspondence between certain accounting numbers and share prices. Thus, capital markets researchers often claim that neutral representations (in the form of accounting numbers) can validly be made about certain things existing in the real world (share prices). Despite the obvious scientism underlying in this line of reasoning, accounting standards setters usually do not take into consideration whether a particular form of accounting recognition has a relationship with share prices. Instead, accounting standards setters rely on "due process", or in other words, a consensus building procedure intended to forge an agreement about the correctness of an accounting rule. This consensus building procedure places standard setters in the position of attempting to make representations about socially constructed concepts (upper right quadrant of Figure 1) rather than making neutral representations about economic reality (upper left quadrant of Figure 1). The criteria used for determining whether a rule is "correct" include whether the rule is congruent with other rules, or with an overriding conceptual framework, or whether other standards setters

agree that the rule is correct. Consequently, the standard setters' rely on what Mouck and Searle refer to as the "status function" of institutional "fact" (Mouck, p. 531). Accounting rules are endowed with a "deontic status" which imposes rights, responsibilities, obligations, duties and privileges on parties (Searle, 1995, p. 100; Mouck, p. 531). This deontic status is not politically benign. Instead, it is at the heart of many contemporary political and economic disagreements (Mouck, p. 532).

Mouck goes on to argue that while the monetary amounts assigned to accounting numbers have no objective basis in reality, a consensus surrounding the rules of the game (i.e. GAAP) can lead to epistemologically objective "facts" (i.e. accounting numbers). Mouck's views on this point are illustrated in the following quotation.

"Likewise, given the collective acceptance of the FASB's rules it is an epistemologically objective fact that, *within the context of those rules*, Amazon.com incurred a Net Loss for the fiscal year ended December 31, 1998. The outcome is epistemologically objective, give the 'rules of the game', even though there is no *objective* basis for the rules themselves; even though there is no *objective* criteria for evaluating whether the rules are good or bad, right or wrong, more useful or less useful" (p. 537).

What Mouck suggests is that accounting numbers can be epistemologically objective if there is a consensus surrounding the rules, and that the deontic status of the rule making process helps to assure that there will be a consensus surrounding the rules of the financial reporting game. A troubling possibility remains, however, that while there may be a consensus surrounding the rules of the game, the rules may not be congruent with an underlying, ontologically objective, economic referent. Thus, there could be a consensus about the rules of the game, but the real driver of company share prices might not be accounting numbers, but an irrational exuberance on the part of capital market participants. Thus, accounting standards setters can be seen to be deploying their "political" power to mandate "representations" of a socially constructed "reality" rather than attempting to actually represent economic reality. Winners and losers are produced in the process, but it is only coincidentally a fair game.

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Tinker, A.M. (1991), "The accountant as partisan", *Accounting, Organizations and Society*, Vol. 16, pp. 297-310.

ACCOUNTING EXEMPLAR CHOSEN

The 2007 Accounting Exemplar has been chosen. This year, two very deserving individuals will be presented with the Accounting Exemplar Award. Prem Sikka and Stuart Chase (posthumously) will receive the award. Their awards will be presented at the Accounting Exemplar Luncheon to be held in conjunction with the 11th Annual Ethics Symposium immediately preceding the AAA Annual Meeting in Washington, DC. Prem Sikka was nominated by Lee Parker and several other colleagues. Stuart Chase was nominated by Richard Vangermeersch, who will accept the award on behalf of Mr. Chase's family

This year's selection committee consisted of Paul Williams, Parveen Gupta, Janet Mobus, Ann Watkins, Tim Louwers and Sarah Stanwick.

Message from the Public Interest Section Chairperson Elect Alan Mayper University of North Texas

A note from your chairperson-elect (now that is a mouthful!):

First, let me again thank you for the honor of serving as our section's chairperson over the next two years. Anybody who can put up with me for that length of time deserves a medal (or at least condolences). In all seriousness, I do believe, with your continuous interest and involvement, our section will be active, thought provoking and will make a difference in the future. I hope we will work together, not to only serve our member's needs, but to serve the academy and our profession (defined broadly) in a matter consistent with and promoting the public interest.

In my first e-mail to you, I asked for feedback. Most pleasantly, many of you responded. I had over forty replies of which only two were from our 16 officers/committee chairs. This is not a "knock" on these officers or committee chairs, for we have discussed many of these issues and my intention was to get feedback from you, the general membership population. Thirty-one of the replies directly responded to my inquiry about holding a mid-year meeting. I will try to summarize briefly these comments.

Twenty-nine members thought having a mid-year meeting was a good idea and two members thought our energies could be used for other purposes. Of the twenty-nine responses favorable toward a mid-year meeting, the suggested venues are (more than one suggestion by some, therefore total numbers are greater than twenty-nine):

- Hold an independent meeting: 3
- Hold it in conjunction with another AAA section 20

- Hold it in conjunction with an AAA regional meeting 8
- Hold it in conjunction with a non-AAA meeting 1
- No venue preference 4

Many made suggestions as to the function of the meeting and some even lobbied for a particular location. These locations included Fort Worth (nothing like cow-town and the stockyards), Memphis (remember Elvis), Hilo and New Zealand. Who knows, maybe we can go out of the lower forty-eight? Many indicated that the mid-year meeting would be attractive because it would be much smaller, more personal and focused. Based on this feedback, I will appoint a small committee to explore (and maybe be the first organizing committee) the feasibility of having a mid-year meeting beginning in the 2007-08 academic year. The committee will be in place by our upcoming annual business meeting, where I hope we will have further deliberations.

There are many other ideas rolling around in my cluttered mind. Let me embarrass myself and share a few of these. Last years Professionalism and Ethics Symposium's participants suggested the creation of a repository for ethic course syllabi. I believe this is a great idea, but I would also like to create other related repositories including courses directly related to public interest, our role in society, corporate governance, critical accounting, etc. I have asked Ann Watkins, our incoming VP of Education and Research to organize this project. I have another neurological impulse that I have not framed well but are partially captured in the following questions:

What role is relevant or can the Public Interest Section....create a whistle-blowing "center" for academic or professional malfeasance? Create an "ombudsman" for the AAA?

This half-baked idea falls along the idea that the PIS should be the "conscience" of the AAA.

In one e-mail I received, the member suggested we start up a Public Interest-Critical Accounting BLOG. I believe this is a fantastic idea. However, I have no idea how to go about creating this. (I am not much of a techie. I initially thought this was referring to the movie "the blob", which scared the beeebees out of

me when I was a child). Do we have any one interested in taking the lead on this concept?

A final crazy impulse of mine is can we create an “action guide” of how each of us could be “active” in serving the public interest. How do we go beyond being researchers and teachers and actually be involved in promoting the Public Interest (how each of you may individually define it)? I believe this “action” guide will consist of activities our members are already doing currently. In this project, I hope we can learn from each other and maybe stimulate an interest in being “involved”.

Now that you realize that I am totally bonkers, I ask for your patience and more importantly for your feedback. Please, contact me by e-mail: Mayper@unt.edu or if you prefer, during the academic year by phone at 940-565-3100. Ask yourself, “Why did I join the Public Interest Section? In addition, “What do I want out of the section?”, then give me some feedback based on your answers. I cannot promise you we will do everything, but we will do something.

Thank you for your time and interest.

Results of Election of Public Interest Officers

The results of the recent online election for officers of the Public Interest Section are as follows.

Chair-Elect - Pamela Roush,
University of Central Florida
Vice-Chair - Ann Watkins, University
of North Carolina-Greensboro
Secretary-Treasurer - Michele
Chwastiak, University of New Mexico

**PUBLIC INTEREST SECTION
AMERICAN ACCOUNTING
ASSOCIATION
Business Meeting 2006
Washington, DC
Agenda**

Old Business:

1. Approval of Minutes of 2005 Business Meeting
2. Treasurer’s Report-Linda Ruchala, Secretary/Treasurer
3. Program Coordinator’s Report-Aida Sy, Program Coordinator
4. Journal Editor’s Report-Jesse Dillard, Editor API
5. Results of Online Election for Section Officers:
 - a. Pamela Roush, Chair-Elect
 - b. Ann Watkins, Vice-Chair
 - c. Michele Chwastiak, Secretary-Treasurer
6. Accounting Exemplar Award:
 - a. Stuart Chase
 - b. Prem Sikka
7. Other

New Business:

1. Possible joint mid-year meeting with ABO Section
2. Greater Section involvement with Ethics Symposium and Accounting Exemplar Award
3. Other New Business

Please note: The officers’ meeting is cancelled for this meeting.

ACCOUNTING AND THE PUBLIC INTEREST

An Academic Journal published by the Public Interest Section of the American Accounting Association

Accounting and the Public Interest is the first exclusively online journal in the American

Accounting Association's (AAA) current stable of academic journals and the only one that has as its primary focus to provide a forum for academic research addressing the public interest. Five volumes have been published and the 2006 issue is in process. These can be found at <http://aaahq.org/ic/browse.htm> (or contact the editor). The journal, envisioned as innovative and eclectic, welcomes alternative theories and methodologies as well as the more traditional ones. The common element in this diversity is the requirement that a study and its findings be linked to the public interest by situating the findings within the economic, social, ethical, and political context, and ultimately providing guidance for responsible action. Responsible action can be promoted through research in all areas of accounting including, but not restricted to, financial accounting, auditing, accounting in organizations, social and environmental accounting, government and professional regulation, history, taxation, gender issues, professional and business ethics, information technology applications, accounting and business education, and governance of accounting organizations. Theoretical and empirical contributions, as well as literature reviews synthesizing the state of the art in specific areas, are considered appropriate. Replications and reinterpretations of previous work will also be considered. This editorial policy provides a publication outlet within the AAA for accounting research taking a socially responsive, and responsible, perspective. Operationally our goal is to communicate a decision to the author within four to six weeks of receipt of a manuscript. The journal, with its constructive and responsive editorial procedures, attempts to render research efforts relevant and rewarding for all concerned.

CALL FOR PAPERS
Accounting and the Public Interest

For instructions to authors and submission procedures, visit the journal at <http://aaahq.org/ic/browse.htm> or contact Jesse Dillard, Editor, School of Business Administration, Portland State University, Portland, OR.

**THE HEALTH CARE IN YOUR
WALLET**

Tim Fogarty
Case Western Reserve University

Perhaps the fact that the next big threat to the public interest will be pushed by corporate greed, facilitated by the tax code and initiated by the government, should be no great surprise. Welcome to the world of Health Spending Accounts (HSA), almost a rare bet to be omnipresent before long.

The HSA is a new riff on an old idea. Employees can provide such accounts to their employees and deduct their cost under current tax law. Employees will have access to these accounts to pay for medical costs. Unlike typical present arrangements where employees are directly billed for qualified medical provision, HSAs will empower employees to decide what health expenses to incur with the understanding that unspent balances belong to the employer. With employees making investment choices in the interim, the HSA will resemble the 401K/403B accounts that have mostly relegated company paid pensions to the history books. So it goes.

For the most part, the advance press has been receptive and uncritical. HSAs are believed to be the means whereby runaway health care costs will be disciplined. Consumers, armed with what could be their own money, will assert competitive pressure upon providers and call forth better information about value for money. And these trends may come to pass as the purchase of life-saving procedures and medicines become no different than new cars and widgets. I can't wait to see the TV commercials.

At the same time that the enormous power of consumerism is being unleashed, let us recognize that prioritization has its costs. The big picture issue is the fact that there is no longer a sense that health care is a public concern that is so sacred that its costs should be socialized. HSAs usher in a new worldview of getting what you pay for and therefore tolerate varying values being

put upon the continuation of life and a certain minimum for the quality of life. They also change the nature of the cheating that will occur. Whereas now, providers have vast incentives to over-bill the government by perhaps providing the unnecessary, the future will privatize fraud. Are we all ready to blame the victims under the expanding rubric of caveat emptor?

As we align incentive according to the logic of the market, we tempt people with the prospects of preferring a little extra money to considerable more health. I am sure that there will be provisions for borrowing against the plans to finance all sorts of ways to live slightly above ones means, such that we can later turn a cold heart to those that cannot buy the health care that they never thought they would need.

Accounting will continue a prominent role on this new world order. We will police contributions and withdrawals. We will monitor several slippery slopes with amazing precision.



Journal, school and department assessment exercises have become a significant part of the academic landscape; including the landscape of members of the public interest section. However much we might regret the rise of these 'taste-test' ratings, they have a "real" presence in effecting the lives of

¹ I am indebted to David Cooper for his helpful comments and suggestions in developing this editorial. All errors are my responsibility alone.

academics, and the disposition of resources. The media promoting these ratings is pervasive. The Wall Street Journal, U.S. News & World Report, Business Week, and Financial Times all publish ratings to guide the decisions of recruiters, students, corporate sponsors etc. The Association to Advance Collegiate Schools of Business International (AACSB) and the Middle States Commission gives a college an accreditation imprimatur that allows student applicants to applying for government financial aid.

Accreditation has major resource allocation effects that can trickle down from the university-level, to department-level, to newly branded professors. The loss of accreditation can cost a college millions in terms of lost student applications. In the UK, a similar resource allocation function was performed by the Research Assessment Exercise (RAE). In Australia, Spain and many other countries, similar assessment exercises now exist. Accounting academics have also bought into the assessment industry, producing rankings of journals, articles and individual academics.

These assessment exercises are now important facts-of-life for public interest and progressive accounting researchers. These major resource reallocations decisions are inducing a fundamental transformation in university cultures. Elitist whining about commercialization, and 'sighs of longing' for a lost Golden Age (that probably never was) are wholly inadequate political responses to this emerging situation. Progressives need to find ways of effectively combating these changes. The first step is acknowledging the reality of what is happening.

Assessment exercises that have been put out by the mainstream are successful (Ballas and Theoharakas, 2003, Bonner et al, 2005; Brown, 1996; Lowe and Locke, 2005) because they stalk behind a classic ambiguity: they trumpet market performance under the guise of the community's interest (in Marxism, this is akin to advancing labor power qua Labor). Whether or not the wool can be pulled over the eyes depends on whose eyes are in question. For instance, North American's are more likely to accept that the market imperative is synonymous with public interest than, say, many

Europeans. Yet even in North American Universities, deans, administrators and faculty must invoke the facade of "Academic Excellence" in hiring, promotion and tenure decisions -- even though these are code words for the cash value of the candidate. A candidate's cash value ranges from a new rookies access to publishing in "top" journals, to a seasoned recruit's prowess in fund-raising or involvement in these editorial networks.

There are two giveaways in assessing conventional assessment exercises: First, who makes the assessment and second, who asks -- and answers -- the assessment survey questions (e.g. who is polled, and who did the polling). Not everyone has been taken-in by mainstream assessment exercises; is it now understood that the 'game is rigged'. Accordingly, they have made modest attempts to reclaim the process (e.g. lobbying for less partisan RAE evaluators, or pushing for a wider selection of journals).

The full results of a "counter-journal-assessment-exercise" will be published in forthcoming editorials of the Critical Perspectives on Accounting Journal and The Accounting Forum. The results are drawn from 107 respondents from 19 countries and 74 universities. The results are offered to assist in faculty meetings about hiring, promotion, tenure and firing decisions. For public interest colleagues seeking promotion and hiring, it is appropriate that their schools use assessment surveys constructed by judges who are knowledgeable and qualified in the public interest field, and are composed of question-items that are relevant to the public interest field. Financial markets researchers wouldn't deign to allow tax specialists to judge them; so why should progressive research be graded by unqualified judges?

The full study uses mainstream journals to benchmark the results. The mainstream journals used are THE ACCOUNTING REVIEW (TAR), the JOURNAL OF ACCOUNTING RESEARCH (JAR), THE JOURNAL OF ACCOUNTING AND ECONOMICS (JAE) and the CANADIAN ACCOUNTING REVIEW (CAR). In both the global and the detailed rankings (for each of

the 8 questionnaire items, the mainstream journals consistently ranked behind CRITICAL PERSPECTIVES ON ACCOUNTING, THE ACCOUNTING FORUM, ADVANCES IN PUBLIC INTEREST ACCOUNTING, ACCOUNTING, AUDITING AND ACCOUNTABILITY AND ACCOUNTING, ORGANIZATIONS AND SOCIETY.

"Evidence for the hands of the model-makers" (Stafford Beer 1926 -2002).

**Student Research Column:
Identity Fraud Protection Intentions of
College Students and Faculty**

**Christoph Barnett
Student**

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**Under the direction of:
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Christoph Barnett is a senior at Florida Southern College double majoring in accounting and music performance. He expects to graduate with a B.S. in April 2006.

Dr. Lynn H. Clements CPA CMA CFM Cr.FA CFE is an Associate Professor of Accounting at Florida Southern College and speaks extensively to colleges, universities, accounting organizations, and community organizations. Her research interests include financial reporting, ethics, and fraud.

ABSTRACT

The internet has increased the availability of vast amounts of information, and identity theft has risen from the shadows to become the foremost consumer fraud issue in our society today. Financial institutions have designed programs to prevent and mitigate identity theft and have partnered with consumer protection groups in an attempt to educate the public on how to protect themselves from becoming victims of identity theft. Is this type of education effective? Would a more direct and focused effort garner more dramatic results? This study explores the effects of identity fraud education on the behavioral intensions of

students and faculty. Based on the statistically significant changes in the intended future behavior of students and faculty, our research points to the importance and effectiveness of direct, focused education in the efforts to combat continued identity theft.

INTRODUCTION

Thieves and impostors have stolen from and defrauded those in society for all of recorded history; however, over the past decade, the growing number of identity theft cases has caused many to become justly concerned. Identity theft has been the leading consumer-fraud complaint for the last five years and represents a \$55 billion combined cost to both businesses and consumers (Business). Nonetheless, this issue goes beyond personal security and financial loss; higher prices and loss of service as businesses absorb losses and spend significant time dealing with security breaches result in a burden on consumers and society at large. Identity theft is defined as the use of personal information such as someone's name, Social Security number, credit card number or other identifying information, without their permission to commit fraud or other crimes (FTC). Considered by many to be the fastest growing crime in the United States, identity theft has jumped to the forefront of almost all consumer fraud discussion.

Research Questions

Two hypotheses were developed based the target population of Florida Southern College students and faculty.

H1: The identity theft prevention behavior of students changes when presented with basic identity theft information.

H2: The identity theft prevention behavior of faculty changes when presented with basic identity theft information.

RESULTS

The results of the study are available from the authors.

CONCLUSIONS AND SUGGESTIONS FOR FUTURE RESEARCH

These results give support to both hypotheses. Basic education on identity theft can change behavior significantly even

when over 97 percent respondents report having seen media advertising on identity theft.

The most obvious limitation of this study is that behavioral changes were measured by what the participants said that would do not what they did do; in the future, this study should be repeated by surveying twice, initially where the identity theft information would be presented and again after a couple months to survey the participants on actual behavior changes. It would also be beneficial to determine what method of education is most effective in terms of stimulating behavior change.

The findings support the premise of Milne (2003) and O'Neill (2005), who have found that education is the most effective preventative measure for those who might become victims of identity theft. As the internet continues to grow and information becomes even more widely available to the public, a population well educated on protection from identity theft will go a long way in reducing this ever growing crime and in saving money and time for the society at large.

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**Calls for Papers,
Conference
Announcements, Book**

Publications and Paper Awards

1. Call for Accounting & Accountability Papers - Ottawa June 2007

http://asac.management.uottawa.ca/en/CallForPapers_e.shtml

The Accounting and Critical Studies division of the *ADMINISTRATIVE SCIENCE ASSOCIATION OF CANADA* invites submissions for its 2007 conference.

Papers may be submitted electronically until **January 31st 2007**.

Paper submission link:

<http://asac.management.uottawa.ca/OpenConf/opencnf.php>

Format link:

<http://asac.management.uottawa.ca/doc/TYPING%20STYLE%20GUIDE.pdf>

Symposium proposals are also invited.

<http://asac.management.uottawa.ca/doc/ASAC%20Symposium%20Submissions%20Guidelines.pdf>

2007 Critical Division officers:

Division Chair: Nihel Chabrak

Program Chair: Stan Sipple

Reviewers: Michael Gaffikin, Ken McPhail, Jean-Luc Moriceau, Ashley Burrowes

2. Sustainable Innovation 06 Global challenges, issues and solutions

11th International Conference
23rd - 24th October 2006
Stuart Graduate School of Business
Illinois Institute of Technology
Chicago USA

Organized by:

The Centre for Sustainable Design (www.cfsd.org.uk)

Sponsored by:

South-East England Development Agency (SEEDA)

In Association with:

The Center for Sustainable Enterprise, Stuart Graduate School of Business - Part of the 'Towards Sustainable Product Design' series of conferences

Programme: High quality speakers from business, government, academia and Non-governmental organizations will present leading-edge perspectives on Sustainable innovation:

- * Hunter Lovins, President, Natural Capitalism Solutions, US
- * Sadhu Johnston, Commissioner, City of Chicago Department of Environment, US
- * John Bradford, Vice President, Research & Development, Interface, US
- * Michael Walsh, Vice President, Chicago Climate Exchange (CCX), US
- * Chris O'Brien, Director, Responsible Purchasing Network, Center for a New American Dream, US
- * Fred Steward, Director: ESRC Sustainable Technologies Programme, Innovation & Entrepreneurship, BRESE, Brunel University, UK
- * Richard Barrington, Head, Government Affairs, Sun Microsystems, UK
- * Joseph Fiksel, Co-Director, Center for Resilience, the Ohio State University, US
- * Michael Kuhndt, Head, UNEP/Wuppertal Centre for Sustainable Consumption & Production (SCP), Germany
- * Nick Hughes, Head of Social Innovation, Vodafone Group, UK
- * Shelley Zimmer, Senior Manager, Nike, Considered, US
- * Philip White, Assistant Professor, Industrial Design, School of Sustainability, Arizona State University, US
- * John Paul Kusz, Director, CES, IIT, US
- * Kevin Brady, Director, Five Winds, Canada
- * Martin Charter, Director, the Centre for Sustainable Design, UK

Concept: Sustainable Innovation 06 will provide a platform to discuss global challenges and opportunities for sustainable product/service development and design. It will highlight best practice and provide a range of case studies and examples. Sustainable Innovation 06 will include invited and refereed papers covering sustainable product/service development and design from academics, consultants, product designers and design engineers, sustainability, environment and CSR managers and other business functions. The event will be a unique learning experience and networking opportunity. Delegates will come from large companies, entrepreneurs and small and medium-sized (SMEs), as well as academia, government and Non-governmental organizations (NGOs). The conference is supported by a leading-edge international Advisory Board. See www.cfsd.org.uk/events/tspd11 for more information.

Benefits to delegates

- * Unique: forum for new ideas and concepts
- * Leading-edge: presentations from key international researchers, practitioners, policy-makers and thinkers
- * Research: over 50 papers have been submitted to the refereed paper section (the 'top 30' have been selected)

* Networking: opportunities to meet business, government and academia
* Track-record: over 1100 delegates from 35 countries have attended previous 'Towards Sustainable Product Design' conferences

Fees: See www.cfsd.org.uk/event/tspd11 for breakdown of delegate rates

For more information on Sustainable Innovation 06 please contact:
Martin Charter
Director
The Centre for Sustainable Design
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3. Call for Papers: Oxford Business & Economics Conference

Sponsored by: Association for Business & Economics Research

**June 24-26, 2007
Oxford University, UK**

Submission Deadline: November 30, 2006

Competitive papers (or abstracts) are invited in all areas of business, including: Management Information Systems; Global Business; Marketing Theory and Applications; Accounting; Economics; Finance & Investment; General Management; General Business Research; Business & Economics Education; Production/Operations Management; Organizational Behavior & Theory; Strategic Management Policy; Labor Relations & Human Resource Management; Business Law; Public Responsibility and Ethics; Technology & Innovation; Public Administration and Small Business Entrepreneurship. **Papers are also invited papers on teaching issues such as: curriculum, ethics in higher education, promotion and tenure, accreditation, teaching methods & styles, administration, technology in the classroom, faculty evaluation, and related topics.**

Qualified individuals will referee papers submitted through a process of double blind peer review. Accepted papers will be published in Conference Proceedings. Selected completed papers will be considered for publication in the Oxford Journal (ISSN 1551-4498) (<http://www.facultyforum.com/ojbe>). All completed papers will be considered for the Best Paper Award in their respective areas.

Proposals for cases, workshops, symposia, colloquia, panels, tutorials on current topics of interest, and other special sessions are also invited. Manuscript for

Submission: Papers must be written in English. Either Electronic or Hard Copy submissions are acceptable. The URL for conference is <http://www.facultyforum.com/obec>

Electronic Submissions should be sent in MS Word format to: Editorijbe@Yahoo.Com

Or

Hard Copy submissions (four (4) copies of your manuscript or abstracts) should be sent to:
Dr. Atul Gupta, P.O. Box 11172, Lynchburg, VA 24506, USA, Telephone: (434) 544-8651; Fax: (434) 385-8667; E-mail: Editorijbe@Yahoo.Com

4: GIN 2007 Conference:

June 15-17, 2007 - Wilfrid Laurier University, Waterloo, Ontario, Canada: *Sustainable Social and Ecosystem Stewardship.*

Conference Chair is Dr. Sanjay Sharma. The Call for proposals has been opened as well as registration.

Go to

<http://www.greeningofindustry.org/june2007.htm> for more information.

GIN Coordinators:

- Kurt Fischer, GIN-Americas greening@greeningofindustry.org
- Somporn Kamolsiripichaiporn, GIN-Asia GIN-Asia@chula.ac.th
- Theo de Bruijn, GIN-Europe greening@cstm.utwente.nl

5. INTERNATIONAL ACADEMY OF BUSINESS AND PUBLIC ADMINISTRATION DISCIPLINES (IABPAD) CONFERENCE

**Call for Papers
Winter Conference,
Orlando, Florida
January 4-7, 2007**

The International Academy of Business and Public Administration Disciplines will hold its Winter Conference on **January 4-7, 2007** at the elegant and upscale **Double Tree Castle Hotel, Orlando, Florida**. You can make reservations by calling the toll free number at **1-800-952-2785**.

The room group rates with breakfast are \$ **105 (single), \$115 (double), and \$125 (triple)**. The group rate will be honored 3 days before and 3 days after the conference dates, based on guestroom availability.

PLEASE NOTE THE FOLLOWING DEADLINES

- 1- Submission of abstracts, work-in-progress, or complete papers: **October 5, 2006**
- 2- Registration: **October 20, 2006**
- 3- All final-formatted versions of abstracts, work-in-progress, or complete papers for the proceedings should be received on or before: **November 5, 2006**

IABPAD PUBLICATIONS

The IABPAD **Conference Proceedings** are protected by the **ISSN Number 547-4836** issued by the Library of Congress, Washington D.C.

International Journal of Business and Public Administration (IJBPA) has an **ISSN Number 1547-4844** issued by the Library of Congress, Washington D.C. It is also listed in **Cabell's** Directory.

International Journal of Business and Economics Perspectives (IJBEP). The **IJBEP ISSN Number** is pending. It is also listed in **Cabell's** Directory.

International Journal of Education Research (IJER). The **IJER ISSN Number** is pending. It is also listed in **Cabell's** Directory.

The IABPAD provides a form documenting certain hours of participation for participants seeking continuing professional education (**CPE**).

The conference will provide opportunities for participants from business and related fields to attend, present their research, and interact with members from inside and outside their own areas of specialization.

Sincerely,
Abdalla Hagen, PhD
Program Chair
E-mail: conference@iabpad.com
<http://www.iabpad.com>

6. Call for Papers – Management Decision

Management Decision is inviting contributions of 3,000 - 6,000 words by October 1, 2006 for consideration in a special issue on Investor Influence on Company Management.

Guest Editors:
Dr Tahir M Nisar, Southampton School of Management, UK and Professor
Roderick Martin, Central European University Business School, Hungary

Theme:
Recent academic research and press reports suggest that investor activism is alive and well in the UK and US, both in the form of shareholder activism and in the more direct and active form of venture capital fund engagement. There are significant returns to investor activism, particularly when investors have considerable expertise in the areas in which they are investing. Investors are not simply the passive principals on whose behalf managers, as agents, act. As universal owners, for example, large institutional investors, especially pension funds, have an interest in the overall contribution of the firm to the national economy, not only in its immediate stock market valuation.

The extent to which investors engage with the firms in which they invest differs between types of investors and between firms. Private equity funds and venture capital firms have a different mode of engagement from institutional investors, with venture capital firms often adopting a proactive approach to the early stages of firm development. For institutional investors a particular concern is the appropriate level of collaboration amongst investors concerned about the performance of a firm. Independent investor action may give rise to 'free rider' problems, with inactive investors benefiting from the engagement of others. Investors are likely to target a diverse set of management practice areas. These may include topics traditionally considered as matters of concern to investors, such as recruitment (and firing) of management teams, corporate restructuring, mergers and acquisitions, executive compensation and the role of share options. Issues such as innovation and the role of skills development have also attracted recent interest. In addition, there has been increasing emphasis on common international standards in

corporate governance, in accounting practice and in good business practice. The extent to which national business systems have adopted common international standards and practices differs, with Continental Europe including Germany remaining significantly different from the UK and US.

Through this special issue we hope to encourage research that takes further some of these ideas. Possible questions include, but are not limited to:

What are the motivations of different types of investors to engage with the companies in which they invest? The discussion can touch on all the major types of investors (public pension funds, private pension funds, unit trusts/mutual funds, insurance companies, banks and private equity funds). Papers on private equity funds and pension funds, as two types of investors with a relatively high propensity to engage, are particularly encouraged.

How does investor engagement influence portfolio company decision making?

What are the factors that enable investor engagement?

What are the methods used by investors to engage with the managers? Where do investor networks come from, and how do they affect portfolio company performance?

What are the different aspects of management practice that investors might be expected to seek to influence? Are there tensions or conflicts between investors and their portfolio companies? How can such tensions or conflicts be effectively managed?

Is there any evidence for the convergence of investor-manager relations on the model of Anglo-Saxon shareholder value philosophies? The discussion can focus on comparison between the UK and the US or between these and Continental Europe.

What are the policy implications of regulatory regimes for investor engagement, both within the context of venture capital industry and institutional investors, more broadly?

Submissions:

The goals of this special issue are (1) to encourage scholars to examine the process of investor influence on company management through novel theoretical lenses, including critical approaches to the topic, and (2) to carry out empirical inquiry from different perspectives. Empirical papers can use research methods such as case studies or more formal investigative approaches using cross-section or panel data.

We also encourage submissions by industry experts using case studies of venture capital funds and their portfolio companies, comparing their strategy and performance, general management issues or corporate governance. They can also express opinions on the behavior of institutional investors within the general context of stakeholder value and company performance.

These submissions will not be peer-reviewed, and will be included in a separate opinion section.

All contributions must conform to the standard Management Decision guidelines available on the Emerald website.
<http://www.emeraldinsight.com/info/journals/md/notes.htm>

To be considered for publication in this special issue, manuscripts must be received by October 1, 2006. Contributions of no more than 6,000 words should be submitted directly to the Guest Editors, Tahir Nisar and Roderick Martin at <mailto:T.M.Nisar@soton.ac.uk> and <mailto:MartinR@ceubusiness.com>

7. Publication of New Book

"Accounting, the social and the political: classics, contemporary and beyond"

Norman Macintosh and Trevor Hopper, 2005, Elsevier, Oxford, UK.

The book contains 35 carefully abridged versions of scholarly previously published articles, by world-class researchers from around the world, that focus on accounting's wider role and impact on organizations and society at large. [402 pages].

8. 2006 Emerald Awards for Outstanding and Commended Publications:

For a list of interesting and thought-provoking papers, see <http://www.emeraldinsight.com/info/awards/papers.jsp>

9. Titles of articles recently posted to the *Global Perspectives on Accounting Education Website*

Submitted by
Dennis Bline, Editor

Using Action Research to Promote Increased Academic Success for Educationally Disadvantaged Students

C. Richard Baker, Adelphia University
Lawrence B. Logan, University of Massachusetts – Dartmouth

Closing the Gap When Moving from UK GAAP to IFRS: A Case for the Introductory Financial Accounting Course

Barbara Charkey, Keene State College
Linda Hadden, Keene State College

Enron and Arthur Andersen: The Case of the Crooked E and the Fallen A
Gary M. Cunningham, Abo Akademi University
Jean E. Harris, Pennsylvania State University – Harrisburg Campus

Please go to the following link (<http://gpae.bryant.edu>) and click on Journal Contents to access the papers. The journal welcomes submissions from all disciplines as long as the manuscript topic is relevant to accounting educators.

An Exploratory Study Assessing the Effectiveness of a Professional Responsibility Course
Tara J. Shawver, King's College

Discerning Accounting and Non-Accounting Students' Perceptions in the First Course in Accounting as a Proxy for Separate Course Delivery
Charles A. Malgwi, Bentley College

Applying an Instructional Learning Efficiency Model to Determine the Most Efficient Feedback for Teaching Introductory Accounting
Abdel K. Halabi, Monash University Gippsland Campus

10. 11th Annual Ethics Research Symposium

It's not too late to register for the 11th Annual Ethics Research Symposium to be held on August 5-6, 2006 in Washington, D.C., preceding the AAA Annual Meeting. Contact the AAA office directly to register or contact the Conference Chair, Parveen Gupta at ppg0@lehigh.edu for more information.