

Newsletter Editor: Melvin A. Lamboy-Ruiz

# DIVERSITY SECTION NEWSLETTER SUMMER 2021

In this Edition

Diversity, Equity & Inclusion Initiatives

Our Members' Awards & Honors

Our Members' Publications

2021 Annual Meeting Events 2021 Section Meeting



Thought Leaders in Accounting

The new AAA logo includes all the color themes from each of the Sections. It is diverse and inclusive.

Business Meeting at 2021 AAA Annual Meeting

Section Re-Connect and Business Meeting to be held on *Tuesday, August 3<sup>rd</sup> from 6:00-7:00 pm ET.* 

#### [Volume 17, Issue 2]

#### A Vision for Diversity

Diversity is the broad inclusion and active engagement of multiple perspectives, experiences, and ideas in accounting education, research, and practice. A dynamic educational and professional environment values and encourages contributions from divergent sectors and philosophical perspectives.

#### **Value Propositions**

#### Community

To create a diverse community of accounting students, faculty and practitioners

#### **Diversity Research**

To encourage and support research that will create awareness of diversity issues in accounting education and practice

#### **Faculty Development**

To enhance and support the professional development of all faculty members and doctoral students

#### **Partnerships**

To encourage and support collaboration among accounting students, faculty and practitioners to address diversity issues in the workplace

#### Infrastructure

To provide high quality, costeffective services and support for the programs and activities of the Section

#### Contents

In this edition
Letter from the President 2
DEI Sessions at 2021 Annual Meeting 3
DEI Initiatives: Section Letter to AAA 4
DEI Initiatives: AAA DEI Task Force 5
DEI Initiatives: AAA DEI Resource Site 6
Publications from our Members 7, 9
DEI Initiatives: AAA Director Focusing on DEI 7
Last Year's Section Midyear Meeting 8
Awards & Honors 10
DEI Initiatives: Section Research Workshops 11
2021-2022 Section Officers 12
2021 Section Midyear Meeting 12

Contact the Newsletter Editor at mlamboyruiz@georgiasouthern.edu.

#### Letter from the President



Norma Montague 2020-2021 Section President

**Greetings Section Members!** 

With the first half of 2021 completed, we've seen a new US President and a new AAA Chief Executive Director as well as a new vitality and sense of joint purpose as we build on the Diversity Section's positive momentum coming out of 2020 and continue moving toward exciting new horizons in 2021.

As we celebrated the achievements of our brothers and sisters during February's Black History Month, May's Asian-American and Pacific Islanders Heritage Month, and June's LGBTQIAP+ Pride Month, we have been reminded of the call to service of our predecessors in moving diversity issues forward and have had the opportunity to reflect on how we may continue to press on throughout the year. To that end, we have seen positive movement on the part of the AAA, with the creation of a DEI Resources page

"If you feel the same pride in the Diversity Section that I do, I encourage each of you to invite someone to join our group or forward the newsletter to them."

(<a href="https://aaahq.org/DEI">https://aaahq.org/DEI</a>) late last year that spotlights diversity, equity, and inclusion initiatives and items of interest to the broader community. These include recent diversity-centered scholarship as well as literary and academic resources, videos from recent Section panels, and AAA DEI correspondences. Diversity Section members and the broader AAA membership are encouraged to participate in and contribute to the AAA page as it continues to take shape; if you have information you'd like to see on the page, please reach out to us!

You will find in this newsletter a call for papers for a Special Edition of *Issues in Accounting Education* devoted to the subject of DEI in accounting education. In conjunction with this call for papers, the Diversity Section has hosted two virtual workshops for prospective participants on April 9-10 and July 14, 2021. The research presented at both workshops was very impressive and a great opportunity to see what our members are currently exploring in the DEI space. The works demonstrated how our scholars have built upon the important research presented by Section members Helen Brown-Liburd and Jennifer R. Joe at our 2020 virtual Midyear Meeting this past October, entitled <u>"Research Initiatives in Accounting Education: Toward a More Inclusive Accounting Academy"</u> (which currently can also be found on the AAA's DEI Resources page).

We have several noteworthy events coming up at the 2021 AAA Virtual Annual Meeting being held August 2-5, including Plenary Sessions featuring Section members Ashleigh Shelby Rosette (Duke University) and Jennifer R. Joe (University of Delaware), as well as our Section Business Meeting and Re-Connect. Also, you'll not want to miss the awarding of the *Issues in Accounting* Best Paper to Helen Brown-Liburd and Jennifer R. Joe for their aforementioned work, which also won the 2021 Diversity Section Innovation in Research Award. Many congratulations to them for their achievements! Speaking of things you don't want to miss, please don't forget to mark your calendars now for our 2021 Midyear Meeting, taking place in-person October 23-24 in Bethesda, Maryland!

In closing, I'd like to express my joy at being a part of this Section, it's such a wonderful group of people with great ideas and visions for what this Section represents and what it can be. If you feel the same pride in the Diversity Section that I do, I encourage each of you to invite someone to join our group or forward the newsletter to them. Our Section has strength in numbers and I would love to see us continue to broaden our coalition throughout 2021!

Stay well,

Norma R. Montague

# Diversity, Equity & Inclusion (DEI) Sessions at 2021 Annual Meeting

#### MONDAY, August 2

10:30 am-11:30 am EDT *Plenary: "Leadership, Diversity, & Systemic Racism."* Speaker: Ashleigh Shelby Rosette (Duke University)

12:00 pm-1:30 pm EDT *DEI Townhall—A Conversation about AAA Strategy.* Moderator: Mark Dawkins, University of North Florida. Panelists: Matthew Anderson (Michigan State University), Yvonne Hinson (AAA CEO), Ashley Shelby Rosette (Duke University)

1:45 pm-3:15 pm EDT *Gender Diversity Issues* (Diversity Section Session). Moderator: Syrena Shirley, George Mason University

#### TUESDAY, August 3

10:30 am-11:30 am EDT *Plenary: "Be the Thought Leaders."* Speaker: Jennifer R. Joe (University of Delaware, Presidential Scholar)

3:30 pm - 5:00 pm EDT *Unconscious Bias: Changing the Perspective in Undergraduate Education.* Moderator: Chris Mitchell, AICPA

3:30 pm - 5:00 pm EDT *ESG and Valuation* (Diversity Section Panel). Moderator: Stephani Mason, DePaul University; Member AICPA Financial Instruments Task Force

6:00 pm-7:00 pm EDT *Diversity Section Re-Connect and Business Meeting.* (Diversity Section Event)

#### WEDNESDAY, August 4

1:15 pm-1:45 pm EDT *Issues in Accounting Education Best Paper Award. Recipients*: Helen Brown-Liburd (Rutgers, The State University of New Jersey) and Jennifer R. Joe (University of Delaware).

3:30 pm - 5:00 pm EDT *Future of the Valuation Profession* (Diversity Section Panel). Moderator: Dereck Barr-Pulliam, University of Louisville; AICPA Financial Instruments Task Force

#### THURSDAY, August 5

8:45 am - 10:15 am EDT *Artificial Intelligence in the Valuation Space* (Diversity Section Panel). Moderator: Helen Brown-Liburd, Rutgers University

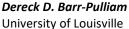
12:00 pm - 1:30 pm EDT *Diversity Issues* (Diversity Section Session). Moderator: Michelle Harding, Virginia Polytechnic Institute and State University

#### **MEETING DETAILS**



2021 Annual Meeting Co-Chairs







Stephani A. Mason
DePaul University

#### 2020-2021 Section Officers



Kirsten A. Cook Vice-President



Josette R.E. Pelzer
Secretary



Lynette I. Wood Treasurer



Helen Brown-Liburd
Past President



**Sandra Shelton**Council Representative

Complete list of officers & volunteers

#### **DEI Initiatives**

Our Section has engaged in many Diversity, Equity, and Inclusion (DEI) initiatives since last summer by extending bridges with the AAA Management Team and other AAA segments and research journals. We describe below and on the following pages some of these initiatives.

#### **Diversity Section Letter to AAA Leadership**

In response to the AAA Statement on Racism and Equity issued in summer 2020, our Section sent a <u>letter</u> to AAA on September 10, 2020 "providing some background, an analysis of the statement, and some recommendations as a starting point for what needs to be an ongoing process." The AAA Board Management Team sent a <u>response letter</u> to our Section on October 12, 2020. A summary of the recommendations, responses and some of the related outcomes are listed below.

#### **Summary of Recommendations and Related Outcomes**

Summary of Recommendations and Related Outcomes			
Section Letter to AAA	AAA's Response	Related Outcomes	
Create <b>action plan</b> for a more truly diverse, equal, and inclusive Association	Created DEI Task Force to work on all issues listed by the Section	AAA DEI Task Force Recommendations	
Perform internal and external DEI practices benchmarking	Hired The Diversity Movement (TDM) to conduct a DEI Membership Assessment	TDM completed DEI Membership Survey in June 2021	
Establish a <b>Code of Conduct</b>	Created Code of Coduct	AAA Event Code of Professional Conduct	
		*	
Hire a Chief Diversity Officer	Task Force considered having a CDO and/or a Board of Director member focusing on DEI	Dr. Mathew Anderson was appointed the Interim Board of Director Focusing on DEI	
		1	
Engage in shared governance	Resumed work of the Meetings Model Task Force to provide recommendations to the Board about how revenues, costs, and responsibilities should be shared between sections and professional staff	Online link to volunteer for AAA Committees and Task Forces	
		2020 1st year we elected Section President-Elect	
•		1	
Encourage and support  DEI research	Committed to strongly encourage (i) all the segments to consider diverse candidates for segment committees and appointment as editors of section journals, and (ii) encourage these editors to be more inclusive in naming their editors and editorial boards	Issues in Accounting Education CFP for Special Issue "Diversity, Equity, and Social Justice in Accounting Education"	
		Our Section Workshop 1 @ 4/9-10/2021	
		Our Section <i>Workshop 2 @ 7/14/2021</i>	
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		Journal of Forensic Accounting Research CFP Special Topic "Diversity, Equity, Inclusion (DEI), and Justice in Forensic Accounting"	
	Included DEI on the November 2020 Council meeting's agenda Commited to encourage increased diversity in future committee structure	Creation of the AAA DEI Resources Site	
Make the AAA Leadership's		AAA made 2020 Section Midyear Meeting registration free to ALL AAA members	
commitment to DEI known		AAA Multi Topic Bi-Weekly Emails with DEI Highlights	
and <b>prominent</b>		Creation of the AAA Committee on DEI Resources	
		TLC Section DEI Book Club	
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(Text with embedded hyperlinks in blue font.)

#### **DEI Initiatives (continued)**

TLC Section's DEI Book Club.
The AAA Teaching, Learning and Curriculum Section started a Diversity, Equity, and Inclusion Conversation Book Club in fall 2020. Here are the books the Book Club have in their roster for discussion during their meetings:

"How to be an Antiracist," by Ibram X. Kendi (discussed in 2020)

"Race Talk and the Conspiracy of Silence: Understanding and Facilitating Difficult Dialogues on Race"

by Derald Wing Sue

- Friday, January 29, 2021 (first five chapters)
- Friday, February 26, 2021

"Why Are All the Black Kids Sitting Together in the Cafeteria? And Other Conversations About Race,"

by Beverly Daniel Tatum

- Friday, April 30, 2021 (Part I)
- Friday, May 21, 2021 (Part II)
- Friday, June 25, 2021 (Part III)
- Friday, July 23, 2021 (Part IV)

"A White-collar Profession: African American Certified Public Accountants Since 1921,"

by Theresa A. Hammond (to be discussed in 2022)

The TLC Section's

DEI Book Club

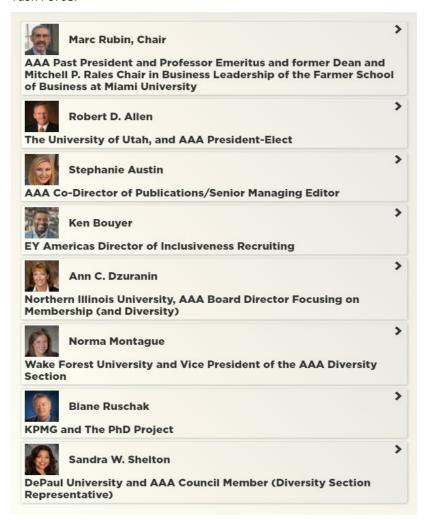
is opened

to every

AAA member!

#### **DEI Initiatives (continued)**

**DEI Task Force.** Below is the roster of members recruited to become part of the AAA Task Force, created to work on all issues listed in the Section Letter sent to AAA in 2020. Our Section President and Council Representatives are members of the AAA DEI Task Force.



**DEI Task Force's Recommendations.** You can see <u>HERE</u> the report issued by the AAA Task Force in March 2021 with recommendations to the AAA Management Team to address the issues addressed in the Diversity Section Letter. The report includes the following areas:

Benchmarks; Support of DEI Research and its dissemination; Code of Conduct; Professional staff or BOD positions; Governance; Communications; Permanent DEI Standing Committee; Training.

"The Task Force believes for the AAA's DEI strategy to succeed it needs to be supported and be a high priority commitment by the staff, BOD and other members in leadership positions."

#### DEI Initiatives (continued)

**AAA DEI Resource Site.** AAA launched the <u>DEI Resources</u> site on November 13, 2020 to (i) provide a variety of internal and external learning resources related to Diversity, Equity, and Inclusion and (ii) transparently communicate AAA's progress on taking concrete actions to demonstrate their commitment to Diversity, Equity, and Inclusion. The new "banner" on the home page of the AAA website not only showcases some of the DEI resources available on the <u>DEI Resources</u> page but invites all AAA members to visit our Section's <u>website</u>. Since February of this year, the site has launched the following three banners that spotlighted history months of AAA members:

**February - Celebrating Black History Month** 



May - Spotlight on Asian American and Pacific Islanders (AAPI)



June - Spotlight on LGBTQIAP+



**NEW! AAA Committee on DEI Resources.** Elaine Mauldin, AAA President, reached out to members of our Section to provide input on the DEI resources to be included on the <u>AAA DEI Resources</u> site. Theresa A. Hammond and Melvin A. Lamboy-Ruiz from our Section joined Elaine and Mark VanZorn (AAA Director of Information Technology) to form the AAA Committee on DEI Resources. Click <u>HERE</u> for more details about this committee and volunteer to join. You are welcome to send us your comments about the DEI Resources site or email resources for the Committee to consider post on the site at <a href="info@aaahq.org">info@aaahq.org</a>.

#### Members' Publications\*

#### L. Joseph Barnes, University of Wisconsin Platteville



# Helen **Brown-Liburd**, Rutgers, The State University of New Jersey Jennifer R. **Joe**, University of Delaware



Rogelio J. Cardona, University of Puerto Rico - Rio Piedras



#### **FORTHCOMING**

Castro-González, K. C., Cardona, R. J., Ríos-Figueroa, C. B., & Vega-Vilca, J. C. (2021). Challenges Related to Performance on the CPA Exam in Puerto Rico. Advances in Accounting Education.

#### **DEI Initiatives (cont.)**

AAA Interim Director-Focusing on DEI. The American Accounting Association (AAA) is pleased to announce the appointment of Dr. Matthew Anderson as the interim Director-Focusing on Diversity, Equity, and Inclusion (DEI). Dr. Anderson is currently the Senior Advisor to the Dean for Diversity and Inclusion and Faculty Excellence Advocate at Michigan State University (MSU).



**Dr. Matthew Anderson**Interim AAA Director-Focusing on
Diversity, Equity, and Inclusion

Talks with Accounting Journal Editors. In summer 2020, our Section Past-President Helen Brown-Liburd participated in conversations with editors of Accounting journals about how to improve the diversity and inclusion of the journals' editing board and pool of reviewers for the journal.

On July 8, 2020, The PhD Project sent to their accounting members (which most of them are Section members) a survey to compile a research repository to be shared with Dr. W. Robert Knechel, Senior Editor of The Accounting Review. The Editor said, "I am very interested in what we can do to improve the diversity of TAR."

Registration Free 2020 Section Midyear Meeting. AAA granted access to all its members, free of charge, to encourage participation in DEI-related events hosted by our Section during its 2020 Midyear Meeting.

<sup>\*</sup> Listed in alphabetical order by authors' last name. Click on the images to visit the article's DOI page. Publications submitted via Section Survey completed by July 2, 2021.

#### **Speakers**

### Opening Plenary 10:00 am-11:30 am EDT Towards a More Inclusive Accounting Academy



Mark C. Dawkins, University of North Florida



**Helen L. Brown-Liburd**, Rutgers, The State University of New Jersey



Jennifer R. Joe, University of Delaware

Conversation on Diversity, Equity, and Inclusion Concerns



Yvonne L. Hinson, CEO, AAA



Elaine G. Mauldin, AAA President

Special Speaker 1:15 pm - 2:20 pm EDT



Erik Causey, KPMG LLP

#### **Last Year's Midyear Meeting**

We held the 2020 Diversity Section Midyear Meeting via Zoom on October 24, 2020. Here are some of the highlights about the 2020 Midyear Meeting...



#### **Midyear Meeting Program Co-Chairs**

Kirsten A. Cook Texas Tech University Theresa A. Hammond San Francisco State University



We were all connected!

#### Members' Publications (continued)

#### **Authors**



**L. Joseph Barnes**University of Wisconsin
Platteville



Rogelio J. Cardona
University of Puerto Rico
Rio Piedras



Willie E. Gist
Ohio University

Congratulations to all members who have published research articles during the 2020-2021 academic year!

Remember to submit your publications and other accomplishments to the Newsletter Editor using this FORM.

#### Kirsten A. Cook, Texas Tech University

Kirsten A. Cook and G. Ryan Huston



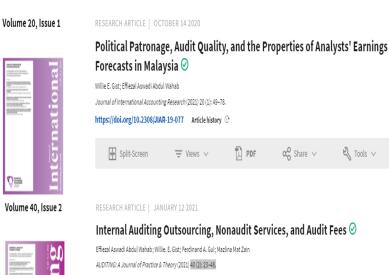
#### Just How Much Does the Tail Wag the Dog? Altering Inventory to Manage Earnings

School of Accounting, Rawls College of Business, Texas Tech University, Lubbock, TX 79406

Michael R. Kinney
Department of Accounting, Mays Business School, Texas A&M University, College Station, TX 77843

Jeffery S. Smith<sup>†</sup> Department of Supply Chain Management and Analytics, Virginia Commonwealth University, Richmond, VA 23284, e-mail: jsmith74@vcu.edu

#### Willie E. Gist, Ohio University





AUDITING: A Journal of Practice & Theory (2021) 40 (2):23-48.

https://doi.org/10.2308/AJPT-17-044 Article history ©

→ Split-Screen → Views ∨

**SUMMARY** 

#### Melvin A. Lamboy-Ruiz, Georgia Southern University



Advances in Accounting
Volume 53, June 2021, 100525



∞ Share ∨

₹ Tools ∨

Nonprofit classification decisions in response to threshold-based charity care incentives

Melvin A. Lamboy-Ruiz <sup>a</sup>  $\stackrel{>}{\sim}$   $\stackrel{\boxtimes}{\boxtimes}$ , Donald Lien <sup>b</sup>  $\stackrel{\boxtimes}{\boxtimes}$ , Pamela C. Smith <sup>c</sup>  $\stackrel{\boxtimes}{\boxtimes}$ 



#### Members' Awards & Honors

#### L. Joseph Barnes



L. Joseph Barnes received the Thomas and Lee Ann Lindahl Award for Teaching Excellence given by the School of Business at University of Wisconsin-Platteville. <a href="https://www.uwplatt.edu/profile/barnesl">https://www.uwplatt.edu/profile/barnesl</a>

Email: barnesl@uwplatt.edu

Kirsten A. Cook



**Kirsten A. Cook** received the **2021 Inclusive Excellence Award** on April 29 from the Office of Institutional Diversity at Texas Tech University. **Kirsten A. Cook** also received the **2021 Excellence in Faculty Service Award** on May 5 from the Rawls College of Business at Texas Tech University.

https://www.depts.ttu.edu/rawlsbusiness/people/faculty/accounting/kirsten-cook/index.php Email: kirsten.cook@ttu.edu

#### Theresa Hammond



**Theresa Hammond** has been named **Senior Assistant Dean of Diversity, Equity, and Inclusion** at San Francisco State University's Lam Family College of Business, effective January 2022.

https://cob.sfsu.edu/directory/theresa-hammond

Email: thammond@sfsu.edu

#### Melvin Lamboy-Ruiz



Melvin A. Lamboy-Ruiz received the Dabbs, Hickman, Hill and Cannon Scholar Award given by the Parker College of Business at Georgia Southern University on April 23, 2021.

https://parker.georgiasouthern.edu/soa/melvin-a-lamboy-ruiz/

Email: mlamboyruiz@georgiasouthern.edu



# Helen Brown-Liburd (Rutgers, The State University of New Jersey) & Jennifer R. Joe (University of Delaware)

are this year recipients of the



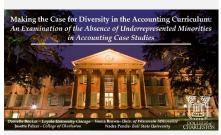


to be awarded on Wednesday, August 4<sup>th</sup> from 1:15 pm-1:45 pm Eastern, for their research paper

"Research Initiatives in Accounting Education: Toward a More Inclusive Accounting Academy." Issues in Accounting Education, September 2020, Volume 35, No. 4, pp. 87-110.

Read the press release for this award **HERE**.

#### Views of Presentations







Proposal: A Content Analysis of the Portrayal of Under-Represented Minorities in Principles of Accounting Textbooks

Authors: Chevonne Alston, LaToya Flint, and Sydnee Manley Host: Wendy Tietz July 14, 2021



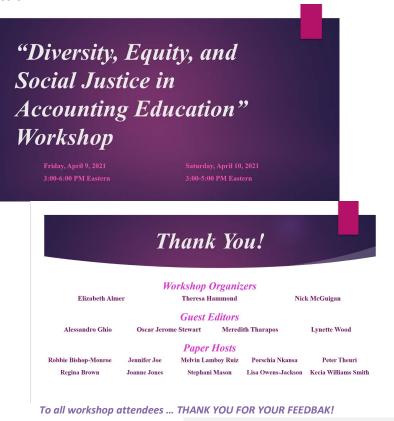


#### **DEI** Initiatives (continued)

**Diversity Section Research Workshops.** Issues in Accounting Education has distributed a call for papers related to Diversity, Equity, and Social Justice in Accounting Education. Our Section decided to support our members in developing papers for submission to this special issue by hosting two workshops for authors to present their work and receive feedback. The 1st research workshop was held on April 9 & 10 and the 2nd research workshop was held on July 14. Both workshops were held virtually via Zoom. Three of the guest editors attending the workshop joined us from Australia. Below are the outcomes of the workshops:

	Workshop 1	Workshop 2
Research Papers	10	6
Authors	35	17
Hosts/discussants	10	6
Attendees	44	25+

Sixteen research papers in total were presented within both workshops. They were well discussed by the pre-assigned hosts and the audience. Here are some screenshots taken of the Zoom session:



#### This Year's Midyear Meeting

OCTOBER 23-24, 2021 BETHESDA, MARYLAND

You are invited to the 17<sup>th</sup> Midyear Diversity Section Meeting to be held at the Hyatt Regency Bethesda in Bethesda, Maryland, just minutes from Washington D.C, on October 23-24, 2021.



Registration is now open! We will gather in person in Bethesda, Maryland (just outside Washington DC) on October 23-24.

Our program includes a town hall meeting with Matt Anderson (the new AAA Diversity, Equity, and Inclusion Director), speakers, panels, and research presentations by doctoral students and faculty on a wide variety of topics. We are excited to gather together, reconnect, and support diversity in accounting education, research, and practice!

**REGISTER HERE TODAY!** 

# Diversity Section Website Find us on the Web: aaahq.org/div DIV Home About News Membership WHO WE ARE Mission The primary forum for the enhancement and support of diversity in accounting education, research and practice.

#### **REMINDER!**

Our Section
Business Meeting
at AAA Annual Meeting

Tuesday, August 3 6:00 pm - 7:00 pm EDT



#### 2021-2022 Section Officers



Kirsten A. Cook
President



Craig A. Sisneros
Vice-President



Josette R.E. Pelzer
Secretary



Lynette I. Wood
Treasurer



Sandra Shelton
Council Representative

Click HERE to volunteer to work with us!