

Volume 27, No. 1
Fall 1998

in
the

PUBLIC INTEREST

Public Interest Section, American Accounting Association
Paul F. Williams, Editor, North Carolina State University

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Strategic Developments

Lee D. Parker

MESSAGE FROM THE CHAIR

As the newly installed chair of our section, I am taking this first opportunity to inform you of the developments planned for our section over the next two years. We have just completed a most productive meeting of section officers and invited members at the American Accounting Association Annual Meeting in New Orleans and took our proposals to the annual general meeting of Public Interest Section members the next day. I am very much looking forward to working with a group of strong supporters of the section to deliver a broad range of activities and benefits to all members of the section.

The New Section Officers

First of all, let me draw your attention to the identity of the officers of the section for this year. According to our revised constitution, I am now in the chair for a two-year term, to hopefully provide greater continuity (as will those chairpersons who will follow me) of leadership and management of the section and to allow for greater ongoing momentum in developing and implementing new strategies and initiatives.

Since my position is for a two-year term, this year there is technically no chair-elect. However, I am delighted to have Leslie Oakes of the University of

New Mexico continuing to serve as Vice-chair, Director of Research and CPE Coordinator.

We welcome Lawrence Kalbers of Long Island University to his new role as Secretary/Treasurer of the section and Paul Williams of North Carolina State University continues in his longstanding role as editor of this newsletter, guardian of the constitution and experienced advisor.

Vaughan Radcliffe continues his invaluable work as Membership Coordinator. Vaughan is pursuing an active campaign of recruiting new members and resigning former members. This section is addressing major policy issues across a wide spectrum of subject areas, and I encourage you to recommend membership to your colleagues and postgraduate students, or to give any potential names and addresses to Vaughan. You'll find his contact details on the back of the newsletter.

Pamela Roush is also continuing her invaluable work as coordinator of regional AAA meeting activities for the section. If you would like to volunteer to be a regional representative of the section, contact her. She's always on the lookout for fresh talent.

Finally, I'd like to welcome Tom Lee of the University of Alabama as our section coordinator for papers to be submitted for presentation at the Annual Meeting of the AAA in San Diego next year. He is on an active campaign to encourage an even greater number of paper submissions from section members than in New Orleans! More on that in a moment.

Expanded Web Site

A major new initiative launched in New Orleans is the redevelopment of our section web site. Gary Schneider of the University of San Diego has generously agreed to be our "web master," and Paul Williams will chair the task force that has volunteered to work on this project. Other members of the task force include: Sarah Stanwick of Auburn University, Rob Bricker of Case Western Reserve University and University of Portsmouth doctoral student, Dwight Owsen.

We are planning to greatly expand the information and links available for members using that web site, so that it becomes a key service and benefit to section members. Possible content ideas initially discussed (but not yet determined) include scanned-in section newsletters, listings of recent journal articles of interest to section members, links to key journals such as *Critical Perspectives on Accounting* and *Accounting, Auditing and Accountability Journal*, links to other web sites of interest for teaching and research, links to conference web sites of interest and a history of the section. If you have any ideas or suggestions for material or links to other sites that you would like to see installed on our web site, please get in touch with Paul Williams, whose contact details are on the back of this newsletter. We are happy to include material on the widest possible range of subject areas that fall within the broad definition of "the public interest."

Electronic Journal

The overwhelming majority of members at the New Orleans annual general meeting voted in favor of the section proceeding to develop a detailed

proposal for launching an electronic-only journal. We have now sent a proposal-in-principle to the AAA, and subject to its approval, will prepare a detailed proposal for final approval at the 1999 Annual Meeting in San Diego. We strongly believe that a focused journal, delivered electronically on an initial one-volume-per-year basis, will provide another major tangible benefit to members of the section.

A task force, chaired by Jesse Dillard of the University of New Mexico, has been appointed to prepare this proposal and to lay all the groundwork for rapid implementation once the next annual general meeting has deliberated. He will be assisted by: Leslie Oakes, University of New Mexico; Vaughan Radcliffe, Case Western Reserve University; Tim Fogarty, Case Western Reserve University; Paul Williams, North Carolina State University; Dwight Owsen, University of Portsmouth doctoral student.

While details of this proposed journal are yet to be worked out, some of the early ideas that surfaced for future consideration included the journal's potential role as a venue for critical literature reviews, doctoral student research papers, accounting education critique papers and research-practice interface papers. Clearly the possibilities are many.

This is a very exciting future development for the section, and I strongly encourage anyone with ideas to pass them on to Jesse Dillard, task force chair. His email address is: dillard@unm.edu.

This is a very significant development for this section and it has my total support. I believe that it will provide an important alternative venue for the exchange of ideas, critiques and debate. I urge you to give it your fullest support.

Papers for 1999 San Diego AAA Annual Meeting

As already mentioned, Tom Lee is our section coordinator for the next AAA Annual Meeting, and he is campaigning to secure an even greater number of sessions at which members can present their papers. Basically the system is that the more papers that are submitted nominating our section, the more sessions that we shall be granted. Anyone wishing to submit a paper for inclusion in a Public Interest session at the 1999 Convention of the American Accounting Association should therefore do so prior to January 15, 1999, following the procedures to be published in the Late Fall 1998 issue of *Accounting Education News*.

Please note that the scope of public interest issues can include the following: accountability, accounting regulation, critical theory, ethics (other than ethics education), ethnography and field research, history, public sector change critiques, social and environmental accounting.

We have deliberately expanded the range of subject matter that we wish to encourage within our section. In most cases, these are subjects neglected within the AAA or not treated in the critical sense in which our section and its scholarly connections internationally currently do. All of the above subject areas and methodologies contain research that falls within the scope of the public interest and we are committed to giving them a greater "voice" in conferences, published literature, public policy debate and the activities of

this section. So if you are working in any of these areas, or know of colleagues or postgraduate students who are, please encourage them to submit papers designating this section for the San Diego conference, and to join our section and be a part of and benefit from the developments we are planning.

Scope and Direction

Your section officers are convinced that exciting times and opportunities lie ahead of us. We are no longer the smallest section in the AAA and we are committed to developing the section for a wide variety of scholars with interests that address matters of public interest from multiple perspectives. In addition we are committed to implementing a range of focused strategies that will yield tangible benefits to you the members. Once again, we urge you to encourage your colleagues and students to join the section and be a part of these developments. We seek your ideas and support. Please feel free to contact any of the officers with any suggestions you may have for further strategies we might consider that will deliver a greater range of services to you.



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Public Interest Section Minutes of the Annual Business Meeting

August 17, 1998

The Annual Business Meeting of the Public Interest Section (PIAS) of the American Accounting Association was held on Monday, August 17 at the New Orleans Hilton Riverside Hotel in New Orleans, Louisiana. The meeting began at 10:40 a.m.

Reports to Members

Mary Beth Armstrong, Secretary/Treasurer, distributed copies of the Minutes of the Annual Meeting held August 18, 1997. It was moved, seconded and approved unanimously that the Minutes be accepted without amendments. Mary Beth Armstrong also distributed copies of the Treasurer's report, which was accepted unanimously.

Vaughan Radcliffe, Membership Chair, reported that membership of the Section is in the low 300s. Vaughan passed out flyers that solicit membership to the Section. As part of an ongoing process to expand membership,

Vaughan has gathered a list of names from various sources and emailed those on the list an invitation to join the Section.

Tim Fogarty, outgoing Chairperson, indicated that the Section would have a new webmaster, Gary Schneider. Tim asked for additional involvement by members in producing a higher-quality web site for the Section.

Larry Kalbers, National Meeting Program Coordinator, reported that the Section was given four sessions for paper presentations at the 1998 Annual Meeting. This number was up from previous years. The number of section sessions is based on the relationship between section submissions and total submissions to the Annual Meeting. Tim Fogarty encouraged members to submit papers to the 1999 Annual Meeting.

Pamela Roush, Regional Meetings Coordinator, asked for more programming at the local levels, such as panels at regional meetings.

Leslie Oakes, CPE Coordinator, was not present at the meeting. In her place, Tim Fogarty reported that there was not sufficient registration for the CPE offering this year for it to take place. Last year's session in Dallas was very successful. CPE programs put on by sections generate revenue for the section.

Recognition of Past Chairpersons

The following past chairpersons were recognized and given, at their choice, either a plaque or a certificate: Wayne Bremser, Mary Doucet, Jere Francis, Barbara Merino, Joanne Rockness and Paul Williams.

Accounting Exemplar Award

Mary Doucet reported that no exemplar award would be given this year. She indicated the need for a formal set of criteria for the award. The following Section members were selected to choose an exemplar or exemplars for next year: Carol Venable, Tim Louwers and Paul Williams.

Lee Parker, incoming Chairperson, asked that someone be designated to go to a council meeting. The chairperson elect has done it in the past, but with the new two-year term for chairpersons this is no longer possible. The possibility of the Vice President and Director of Research to attend the council meeting was raised. It was decided that it is the prerogative to the Chairperson to assign such a person.

Nominating Committee

The members present nominated, seconded and approved the following members to form a nominating committee: Mary Beth Armstrong, Jesse Dillard, Tim Fogarty and Paul Williams.

Focus for the Next Two Years

It was decided through discussion that the primary focus for the next two years might be creating a new refereed, online journal for the section. Some of the new things that might be accomplished by this journal would be to encourage doctoral student research; have a professional orientation; provide for critical reinterpretations of mainstream work; and address educational issues from a different perspective. Jesse Dillard will be the point

person for exploring the possibility of such a new journal. After discussion, the members present unanimously instructed Jesse Dillard to move forward with a report in the Spring issue of the Section newsletter for approval at the 1999 Annual Meeting.

Critical Perspectives on Accounting Conference

A discussion took place about the CPA Conference in New York next spring. There was some concern about the lack of accountability for the money given to the Conference by the Section in the past. Members present asked that \$3,000 should be provided for support again this year, but that more accountability for the funds is necessary. Further, it was asked that Vaughan Radcliffe explore the possibility of including a way for conference attendees to easily select membership in the Public Interest Section if they are members of the American Accounting Association at no additional cost.

Respectfully submitted,
Larry Kalbers
Secretary/Treasurer



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Government Accounting Student Project in Activism

Dwight M. Owsen, dissertation student, University of Portsmouth, UK

This is a case/project I give my governmental accounting students to teach them to be more active local citizens, more politically aware and more critical in their analysis. This piece is a working paper that, beside giving it to my students, I am developing into a full-blown case/student project paper, which will also include my experiences this winter with the students. Anyone with suggestions may contact me at dwight@qtm.net. The case follows as instructions to students:

I. Student Civic Activism Project in Government Accounting

Pick a local government unit, preferably in the district in which you are living. It can be an educational district or a city government or even a road authority. Write a paper on both the political issues and the city finances that support those issues and include photocopies of all relevant articles and documents.

II. Rationale for Activism, "Learning the Ropes" in Implementing Government Accounting

Accounting professionalism means that we give something back to our profession and our community. Fortunately, this both feels good and it brings in new business and job opportunities while developing new skills, which is not a bad deal. While many of us volunteer with non-profits such as our church, community hospital, American Red Cross, etc., the idea of getting involved in local government leaves a lot of people puzzled. Furthermore, while it may be unlikely for us to successfully run for state or national government because of the role of party politics, getting elected in a local election may allow accountants to directly participate in local governance.

In many small school districts, suburbs, towns and townships, accountants stand a good chance of being elected with the respect their profession can engender in a cost-conscious community. These entities usually follow the rules of governmental accounting much more strictly than state and federal governments. Almost by definition, local governments are usually located a few miles from the homes of their citizens and, for our purposes, students in our governmental accounting class. Thus, these local government systems provide us with a near perfect laboratory for our student projects. Therefore, these projects will help us to develop our awareness and knowledge on this semester's theme of how professional accountants can get involved in local politics including running for election or being appointed to various local governmental or non-profit boards.

Requiring the learning of activism should not come as a surprise. Students (and practitioners) who are 18 and over, already have a duty to participate in local government. Accounting professionals have an added responsibility to add their fiscal expertise, including this governmental accounting course, to ensuring good local government. Student projects, where they learn to "connect" with the political process of local government and use their newfound accounting knowledge, are essential for better government and for strengthening the profession.

People serve on local governing bodies for a multitude of reasons, some which serve the community poorly. The parent that joins a local school board primarily to advance a youngster into the local cheerleading squad and is indifferent to any other issue is perhaps very human but unlikely to improve the performance of related schools. Furthermore, local governments in the US are often driven by commercial needs of local businesses. Thus, builders and developers, who need building and zoning exceptions, stock heavily many city governments. Boards of localities that actively restrict liquor licensing will often have representatives from the local taverns to either expand or restrict new liquor businesses. Vendors of everything from building new schools to providing legal services to municipalities might also be represented.

Your accounting sophistication about complex local budgets, which feature governmental accounting information, makes you much more than ordinarily important. For example, you have a better idea than most about when a local city contract is being let for more money than what other vendors could provide it for. Because accountants are busy people, they may never find the time to do something they would find both enjoyable and worthwhile.

In summary, this class project will focus this semester on both learning the political ways of your local government and understanding its budget. While many, perhaps most, of you will not be working directly for local governments, all of you will pay taxes for these governments and use their services. In addition, your firms will have dealings with local governments including auditing them, and that will require you to both understand the politics and the accounting.

III. In your project paper, address the following questions:

1. Where is your local government located?
2. Who are the mayor, director, board members and operating managers of this locality?
3. Who can you ask questions about local government?
4. When and where do the governing boards meet?
5. How do you get issues that concern you on the agenda of these board meetings?
6. Are all board meetings held in public and what are the criteria for judging if some meetings are not held in public?
7. To whom would you address a letter of concern to in your city?
8. How would you contact the various departments and what concerns of local citizens does each department handle?
9. What are the budgets of each organization and how do they relate to services provided?
10. What and where are the facilities of the district/municipality? Can you visually tour these facilities, and does the operation seem to support the costs involved in the budgets?
11. Do employees' seniority rights affect who works where in providing direct city services? Do the more experienced firefighters, police, teachers and other personnel choose to work in the "nicer" neighborhoods leaving the professional novices to deal with neighborhoods with more complicated problems? Could higher pay or bonuses in the "bad" neighborhoods allow a better matching of skill and responsibility in the district and municipality?
12. How and where do you find the financial budgets from your district or town?
13. How and where do you find budgets of districts or municipalities similar to the one you have chosen to study in terms of services, size, state and other attributes?
14. Is there a sunshine meetings law in your state?
15. Is there freedom of information law in your state? What forms would you have to fill out, and how much does it cost? Include a copy of the form, if available.
16. Where do you find current and past news stories of governmental activities and issues in your town? What major projects have been adopted or rejected recently? Has a recent tax increase succeeded or failed?
17. Has the city been sued recently and can you get a copy of the proceedings? Include copies of major issues proceedings.

18. How and where can you find the minutes of the governing board?
How and where can you find the governing officials and board members?
19. How and where could you report complaints to the city or district? If you do not get satisfaction, where could you go to get it?
20. What zoning activity is going on in your city?
21. What blue laws and other cultural, religious and social imperatives are in effect in your city or district?
22. Where can you go to find local building and other ordinances?
23. Where can you find building plans and real estate records? Do these seem complete and support the current budget? Does the city have ecological plans for its various projects and are these open to inspection? Can you get these from state or national governments? Include photocopies of available documents.
24. What are the various local newspapers and alternative newspapers that cover your city? Who are the beat reporters and could you interview them? Include interviews.
25. When the governance boards meet, do they understand the nuances of government accounting and, if not, who explains it to them?



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5th Critical Perspectives on Accounting Conference
Ethical Dimensions of Accounting Change
Baruch College, City University of New York
Thursday, April 22 - Saturday, April 24, 1999

<http://bus.baruch.cuny.edu/critical/>

Springtime in New York!

CALL FOR PAPERS AND REGISTRATION

AIMS AND SCOPE

The 1999 Critical Perspectives on Accounting Conference provides a forum for exploring critical research on emerging issues in accounting and auditing. It brings together interested faculty, professionals, policy makers, accounting students and others concerned with professional and regulatory issues in the corporate, university, government and financial sectors.

Multilingual versions of the web site (French, German, Japanese, Portuguese, Spanish and Australian English) can be accessed through the

regular conference web address: <http://bus.baruch.cuny.edu/critical/>. This is the most up-to-date source of conference information.

Several “Boutique” session streams are planned:

- Critical Doctoral Studies, including career planning for untenured critical researchers (Steve Filling).
- Critical Poetry and Literature, including the Accounting Poet Laureate Competition—cosponsored with the Accounting, Auditing, and Accountability Journal (Michael Meehan).
- Accounting Ethics, cosponsored with the Binghamton Ethics Center (Sara Reiter).
- Human Rights Auditing, cosponsored by Columbia University Center for the Study of Human Rights (Elizabeth Howard and Paul Martin).

The following are illustrative, but not exhaustive, of the symposium themes:

Commodifying practice and teaching; Race and Multicultural Issues;

[Poetry of Accounting](#);

Institutional Failures—Litigation, Malpractice, and Competition;

Impact of Information Technologies;

Social Audits, Accounting and the State; Ecology and Green Accounting;

Gender Relations and Feminist Theories;

Globalization and International Issues; Critical Histories—Auditing as Social Dialogue;

Public Sector and Healthcare Issues;

New Technologies in Teaching and Practice;

Management Accounting Developments;

Regulation, Standard Setting and Capital Markets;

Critical Ethnographies.

CPR CREDITS AND REGISTRATION FEES

Participants in past conferences have earned sixteen Continuing Professional Education credits, valid in New York, Massachusetts, and other states.

LOCATION AND DATES

The conference will be held at Baruch College in New York City on Thursday through Saturday, April 22–24, 1999, beginning with a reception and registration on Thursday evening, and ending on Saturday afternoon to allow

visitors to enjoy the city and its facilities over the weekend. Baruch College is located in Downtown Manhattan. The web site address gives detailed information on local hotels and transportation.

SUBMISSION DEADLINES AND PUBLICATION SUPPORT

Complete manuscripts, working papers, abstracts and panel proposals are welcome. We prefer submissions are made on a 3.5" disk (please follow up by sending a copy as an email attachment file). Disk copies should be in both text and either Word 7 or Wordperfect 8 format.

Submissions should include the name, address, email, telephone and FAX numbers of all authors, designating the corresponding author. For hardcopy submissions, please send FIVE (5) copies. Early submissions are encouraged.

The deadline is January 10, 1999. Authors will be advised of the editorial panel's decision no later than February 15, 1999.

A selection of manuscripts will be published in *Critical Perspectives on Accounting*, *the Accounting Forum*, and *Advances in Public Interest Accounting*.

SPONSORSHIP

This conference is sponsored by the *Critical Perspectives on Accounting Journal*, Baruch College (City University of New York), the Centre for Accounting Ethics (Binghamton University), the Public Interest and Gender Sections of the American Accounting Association, the Advances in *Public Interest Accounting Journal*, and the *Accounting Forum*.

[Download Registration Form](#)



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Have You Read...?

Sarah D. Stanwick, Auburn University

The following articles should be of interest to members of the Public Interest Section of the American Accounting Association. Thanks to all of you who continue to send in articles to be included in this column. If you would like your published research to be included in this column, please mail to: Sarah D. Stanwick, Associate Professor, School of Accountancy, 345 College of Business, Auburn University, Auburn, AL 36849-5247

Affirmative Action

Alexander, L. 1998. Affirmative action and legislative purpose. *The Yale Law Journal* 107 (8): 2679–2684.

KEYWORDS: Affirmative action; Judicial process; Constitutional law.

Bond, M., and J. Pyle. 1998. Diversity dilemmas at work. *Journal of Management Inquiry* 7 (3): 252–269.

KEYWORDS: Affirmative action; Employment policies; Multiculturalism.

Environmental Issues

Carrera, R. 1998. Getting started with environmental cost accounting. *Environmental Quality Management* 8 (1): 63–68.

KEYWORDS: Environmental compliance; Environmental accounting; Pollution control.

Hethcox, K., R. Riley, and J. Williams. 1998. Accounting for small business environmental issues. Part One: The breadth of environmental issues. *The National Public Accountant* 43 (5): 30–32.

KEYWORDS: Environmental accounting; Environmental liability; Accounting procedures.

Hethcox, K., R. Riley, and J. Williams. 1998. Accounting for small business environmental issues. Part Two: Environmental reporting and disclosure. *The National Public Accountant* 43 (6): 15–18.

KEYWORDS: Financial reporting; Environmental accounting; Statement of position.

Stanwick, S., and P. Stanwick. 1998. Brownfields: What the CFO must know about cleaning up these contaminated properties. *The Journal of Corporate Accounting and Finance* 9 (3): 67–78.

KEYWORDS: Brownfields; Economic redevelopment; Environmental accounting.

Stanwick, S., and P. Stanwick. 1998. How to choose the right environmental accounting software. *The Journal of Corporate Accounting and Finance* 9 (4): 65–73.

KEYWORDS: Environmental accounting; Environmental compliance; Computer software.

Ethics

Addington, L. 1998. The ethical dilemmas of working with clients with intermittent capacity. *Journal of Financial Planning* 11 (3): 94–100.

KEYWORDS: Financial planning; Legal ethics; Mental health.

Ehlen, K., and G. Sprenger. 1998. Ethics and decision making in healthcare. *Journal of Healthcare Management* 43 (3): 219–221.

KEYWORDS: Decision making; Health care industry; Managerial skills.

Guthrie, R., and J. Pick. 1998. Work ethic differences between traditional and telework employees. *Journal of End User Computing* 10 (4): 33–41.

KEYWORDS: Ethics; Telecommuting; Human resource planning.

Jones, T., and L. Ryan. 1998. The effect of organizational forces on individual morality: Judgment, moral approbation, and behavior. *Business Ethics Quarterly* 8 (3): 431–445.

KEYWORDS: Business ethics; Decision making; Organizational behavior.

Millet, I. 1998. Ethical decision making using the analytic hierarchy process. *Journal of Business Ethics* 17 (11): 1197–1204.

KEYWORDS: Decision making; Business ethics; Social responsibility.

Tenbrunsel, A. 1998. Misrepresentation and expectations of misrepresentation in an ethical dilemma: The role of incentives and temptation. *Academy of Management Journal* 41 (3): 330–339.

KEYWORDS: Decision making; Business ethics; Organizational behavior.

Thong, J., and C. Yap. 1998. Testing an ethical decision making theory: The case of softlifting. *Journal of Management Information Systems* 15 (1): 213–237.

KEYWORDS: Decision making; Information systems; Business ethics.

Upchurch, R. 1998. A conceptual foundation for ethical decision making: A stakeholder perspective in the lodging industry (USA). *Journal of Business Ethics* 17 (12):1349–1361.

KEYWORDS: Social responsibility; Business ethics; Planning.

Self-Regulation

Bingham, L. 1998. An overview of employment arbitration in the United States: Law, public policy and data. *New Zealand Journal of Industrial Relations* 23 (2): 5–19.

KEYWORDS: Personnel policies; Public policy; Human resource planning.

Druckrey, F. 1998. How to make business ethics operational: Responsible care—An example of successful self-regulation? *Journal of Business Ethics* 17 (9/10): 979–985.

KEYWORDS: Business ethics; Social responsibility; Self-regulation.

Hood, C., O. James, G. Jones, C. Scott, and T. Travers. 1998. Regulation inside government: Where new public management meets the audit explosion. *Public Money and Management* 18 (2): 61–68.

KEYWORDS: Regulatory reform; Public sector organizations; Self-regulation.

Social Issues

Cappel, J., and L. Kappelman. 1998. The year 2000 problem and ethical responsibility: A call to action. *Information Society* 14 (3): 187–197.

KEYWORDS: Computer programming; Business ethics; Social responsibility.

Grimes, P., and P. Nelson. 1998. The social issues of pedagogy vs. the traditional principles of economics: An empirical examination. *American Economist* 42 (1): 56–64.

KEYWORDS: Social policy; Business education; Social issues.



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Letters to the Editor

This letter comes from PIS member, Tony Tinker, Baruch College.

Dear Colleagues:

At the recent Business meeting of the Section, the issue was raised about the Section supporting the CPA Conference. Some members at the meeting complained that there did not appear to be any formal application, or accountability for past support by the Section. Reprinted below is an email, dated May 8, 1998, sent to the then President of the Public Interest Section, Tim Fogarty, requesting Section support for the 1999 Critical Perspectives Conference. The email was sent after inquiries on my part, attempting to ascertain the kind of "accountability" the section would like for its funds. The letter sought to deal with these issues and ends by offering to provide Tim with any further information that he might require.

In the light of the discussions that subsequently took place at the Section's AGM, therefore, I deeply regret that this "Request for Funding" was never presented to the meeting (indeed, no mention of its existence was even made!). I hope that the reproduction of this original shows that a serious attempt was made, before the section AGM, to account for the Section's support, and justify the request for continued support. I plan to be at San Diego to answer further questions from members.

May 8, 1998

Dear Tim,

Following earlier correspondence from David Cooper and Paul Williams, I am writing to "formally" request financial support from the Public Interest Section for the 1999 Critical Perspectives Conference. This will be our fifth meeting and the section has been a prominent sponsor in each one. Critical Perspectives is unique in being the only "progressive" journal with its editorial base in the (sometimes "inhospitable") location of North American (sic). Nevertheless, from this vantage point, we have consistently supported section members in providing them with an intellectual community and a publication outlet. We can point with some pride to many public interest members whose promotion and tenure was due, in some small way, to their association with this journal. Indeed, by being "on the spot", we have often been the first to identify new scholars and given them their "first break".

The 1999 conference will continue this productive liaison. What would financial support for the section be used for? First, we urgently need a graduate student to assist with the administration in the Fall 98 and Spring 99. (At CUNY rates, this amounts to around \$18,000). If we have funds

beyond this, we would like to offer doctoral students a reduction on the conference rate and assistance with other costs of attendance. I might add that I typically contribute an enormous amount of my own time in preparing for the meeting, and will continue to do so, but as the pace quickens, the administrative burden becomes very arduous (especially as my regular duties at Baruch, and for the journal, continue unabated). It is our policy that I receive no compensation whatsoever for this effort and this policy will continue to apply to the 1999 meeting. All funds are deposited into a state audited Baruch account, where the uses are strictly limited by university and state regulations. We budget each conference to break-even. In the past, small surpluses and deficits have been rolled over to the next meeting. We begin this meeting with a \$4,000 balance, however in 1996, I paid a graduate assistant out of my own pocket and ran up an \$11,000 deficit before revenues began to flow. The same pattern is expected for 1999. Against this background I hope you can see that the question of a "profit" is a little nebulous (as ever!).

I hope this gives you enough to work with; please contact me if you require further information and do please look over the conference WEB site referenced below.

Fraternally,

Tony Tinker

Co-Editor: *Critical Perspectives on Accounting*

1999 Critical Perspectives Conference: <http://bus.baruch.cuny.edu/critical/>

cc: David Cooper, Sara Reiter, Paul Williams

**The following letter was submitted by Richard Vangermeersch,
University of Rhode Island**

July 21, 1998

Dear Paul,

While returning home after a research trip to Redding, Connecticut on Stuart Chase—an early CPA activist—I heard a "sound bite" on National Public Radio from President Clinton about accountants. It was nasty. I requested a full transcript from the White house so to analyze and verify the "sound bite."

President Clinton made this comment about accountants in "Remarks by the President on the Patient's Bill of Rights" (p. 3) on May 28. "The bill says, you know, how can you let some person with the mentality of an accountant who will only see the number of what it costs to have somebody do her surgery, who will only see the number at the bottom line of what the chemotherapy costs, make a decision. We're not that kind of people; we're not that kind of society. And if we have to endure a smidgen more inflation, bring it on. That's all this is about. (Applause)"

I responded to the President that his comment furthered an unfortunate stereotype of accountants—heartless in a cold and uncaring manner. Also, accountants in an HMO do not make the final decision on provided services but that these decisions are political decisions made by other administrators.

Accountants have done yeoman service to the nation in determining costs of each hospital function. This was done at the behest of the federal government. I'm requesting a formal response from the Public Interest Section of the AAA to President Clinton on his "mentality of an accountant" comment. It is important to inform and remind our society and our President that accountants are feeling and caring professionals. A formal response would also be an opportunity for educating the public and the President about accountants. Apparently, that education is much needed.

(Editor's note: No formal action by the Section was taken at the meeting in New Orleans. Interested persons should contact Richard for copies of his letter to the President and the White House reply.)



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**Fifth French Conference
on Accounting and Management History
Orleans, 1999
March 25 & 26**

Call for Papers

Communications may be presented in French or in English. All periods and topics will be considered. It will also be possible to deal with methodology or more broadly with business history.

Papers can be submitted at the address mentioned below. An abstract has to be sent before December 15, 1998, and the complete version before February 15, 1999.

We are looking forward to seeing you in Orleans.

Last but not least: from Paris and by train, ORLEANS is within one hour (the train station in Paris is AUSTERLITZ).

For further information, please contact:

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PUBLIC INTEREST

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Critical Management Studies Conference
Critical Accounting Stream
Manchester, UK
July 14-16, 1999

The Critical Management Studies Conference will be a unique experiment in interdisciplinary management research. It will involve about twenty streams, including ones on postcolonialism, information systems, gender, globalization, marketing, strategy, organization studies, ethics, environment, management education, leisure and consumption, and accounting. Streams will normally last half a day, and the whole conference will be over three days.

The Critical Accounting stream will build on the substantial tradition of critical research in accounting. The intention is to continue the debate about the contribution and future of critical studies in accounting, whether they are critiques of current accounting institutions, practices and calculations or proposals for emancipatory forms of accounting. In particular we have a preference for papers that:

1. address issues of accounting praxis (such as the construction of social and employee reports) and the possibilities for accounting interventions in public debates (about privatization, plant closures, etc.);
2. consider the nature of representation and accounting measurement in constructing organizational boundaries and assessments of performance;
3. critically evaluate changes in the accounting industry, including its regulatory structures;
4. examine the link between accounting, rationalization and bureaucratization of organizations and everyday life;
5. explore excluded and other voices in accounting (e.g., students, women, the colonized).

However, submissions that address any area of critical accounting research are encouraged. At least one special issue of *Critical Perspectives on Accounting* will be based on papers presented at the conference.

Three copies of a 750-word abstract of your proposed paper need to be submitted to one of the stream conveners by November 20, 1998 with a copy to the Conference Secretary, Mrs. Mary O'Brien, Manchester School of Management, UMIST, PO Box 88, Manchester M60 1QD, UK. An international program committee will review submissions and authors will be informed of their decision by January 1, 1999. Full papers must be submitted by April 9, 1999.

For authors from North America and Australia:

Leslie Oakes
Anderson Schools of Management
University of New Mexico
Albuquerque, NM 87131 USA
Email: oakes@anderson.unm.edu

For the rest of the world:

David Cooper
Faculty of Business
University of Alberta
Edmonton, Alberta, Canada T6G 2R6
Email: dcooper@gpu.srv.ualberta.ca

Further details of the conference and registration details can be obtained from Mary.Obrien@umist.ac.uk, or from the address above.



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Knowledge and Professional Organizations

The Centre for Professional Service Firm Management at the University of Alberta is hosting the Knowledge and Professional Organizations conference on September 23–25, 1999 in Edmonton, Alberta.

There is increasing interest in the role of knowledge in professional organizations. This intensive, small-scale conference will examine the role of professional service firms in the production, transmission and management of knowledge and innovation. The two basic themes of the conference are

how knowledge is developed and disseminated within organizations of professionals (such as accountants, architects, engineers, lawyers and management consultants) and how these groups act to spread ideas into and across organizations more generally.

One manifestation of the interest in professional firms and associations is the increasing talk of "knowledge workers," "smart organizations" and "knowledge networks." Another is an increased interest in managing professionals, capitalizing on innovation and learning through networks. Studies of the Post-Industrial, Network or Information Society are now focusing on these developments in a global context, their relation to managing in uncertain, ambiguous and complex conditions, and the understanding of features relating to specific sectors and industries. Themes related to professional service organizations include:

- commodification of professional knowledge and the construction of expertise in professional communities;
- transfer (and translation) of knowledge between professional firms, associations and other sectors;
- the role of intermediaries, such as academics, professional associations and management consultants, in producing, legitimating and disseminating knowledge;
- transfer of knowledge within loosely coupled professional firms;
- deskilling and reskilling of professional work (including the gendered division of labor);
- interprofessional competition over markets and expertise;
- creation and legitimation of new knowledges;
- the impact of alternative governance structures (corporate/partnership; private/public sector) on the management of knowledge;
- managing professionals in global professional service firms;
- the management of tacit knowledge.

This list is not exhaustive and these themes could all be examined within a wide range of professional service organizations. Those interested in submitting a paper and/or attending the conference should contact one of:

David Cooper
(David.Cooper@ualberta.ca)

RoystonGreenwood
(Royston.Greenwood@ualberta.ca)

Bob Hinings
(chinings@gpu.srv.ualberta.ca).

Limited funding is available for those selected to present a paper. Eric Abrahamson, Steve Barley, Mark Dirsmith and Andrew Pettigrew have agreed to present papers. To be considered for funding, a 2–3 page abstract should be submitted by March 30, 1999 to The Centre for Professional Service Firm Management, Faculty of Business, University of Alberta,

Edmonton, Alberta, Canada T6G 2R6. Complete papers will be required by August 15.



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Accounting Exemplar Award

The Public Interest Section attempts each year to identify individuals whose career in accounting exemplifies the values and objectives of the Section. The Exemplar Award Committee is currently accepting nominations for the 1999 recipient(s) of the award. If you wish to nominate someone for the award, please send the name and particulars of the person being nominated to:

Paul F. Williams
Department of Accounting, Box 8113
North Carolina State University
Raleigh, NC 27695-8113
Email: paul_williams@ncsu.edu.



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Ethics Materials Available from the Professionalism and Ethics Committee

In the continuation of our objective to increase the emphasis on ethics in the accounting classroom, we wish to apprise the membership of the AAA of suitable teaching materials that are available for widespread use.

University of Waterloo has 42 accounting ethics cases available on the Internet at

<http://arts.uwaterloo.ca/ACCT/ethics/index2.html> (click on CASES) and in hard copy. These 42 cases include 11 cases describing ethical situations

accounting students may encounter themselves, 5 tax cases, 11 cases from public practice, 9 cases related to management accounting and 12 cases from the non-profit sector (some cases are included in more than one category).

Teaching notes are available in hard copy. These materials are available to the membership of the AAA at the cost of publication plus shipping. They may be reproduced for use in the classroom at no charge, provided appropriate acknowledgement of copyright is made. Monographs examining "Ethics and Positive Accounting Theory" and the "Foundation of Business Ethics" as well as other materials including an Accounting Ethics Bibliography (1999 edition forthcoming) are also available. Please contact the Centre for Accounting Ethics to place an order and to receive the current price list. *[Note: This information differs from that which appeared in the print version of this newsletter.]*

Funding for the development and distribution of these materials is provided by the Alberta Accounting and Auditing Development Fund. These materials are available to Canadian Academics at no charge under the terms of the grant, and may be obtained by writing to:

Centre for Accounting Ethics
School of Accountancy
University of Waterloo
Waterloo, Ontario, CANADA, N2L 3G1
Phone: 519-888-4567 or Fax 519-888-7562.



From Prem Sikka: We have opened a new web site for critical work in the UK. We have kicked off by placing a "secret" government report on the web site, which can be found in the section marked "Jersey Watch." The web site address is: <http://visar.csustan.edu/aaba/aaba.htm>. Prem can be contacted at:

University of Essex
Department of Accounting, Finance and Management
Wivenhoe Park
Colchester, Essex CO4 3SQ, UK.
Email: prems@essex.ac.uk.



Also, from Mark Dirsmith, Mark Covalleski, James Heian and Sajay Samuel, "The Calculated and the Avowed: Techniques of Discipline and Struggles over Identity in Big 6 Public Accounting Firms," *Administrative Science Quarterly*, 43 (1998): 293–327. The following is the abstract for the article:

An ethnographic field study in Big 6 public accounting firms, where management by objectives and mentoring are used as techniques of control, examines how organizations transform professionals into disciplined and self-disciplining organizational members whose work goals, languages, and lifestyles come to reflect the imperatives of the organization. The study shows that the scope and effect of these techniques shaped the identities of organizational participants but that the discourse of professional autonomy fueled resistance to these pressures toward conformity.

Implications of these results are discussed as they relate to conflict between professionals and organizations and to the critical study of organizations.



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Call For Nominations for the AAA Award Innovation in Accounting Education Funded by the Ernst & Young Foundation

The American Accounting Association requests nominations for the Award for Innovation in Accounting Education.

Award Intent

The intent of the award is to encourage innovation and improvement in accounting education. The award will recognize a significant activity, concept or set of materials. The awardee can be an individual, group of individuals or institution.

Award Criteria

The criteria used by the Selection Committee to judge submissions include, but are not limited to:

- a. innovation;
- b. impact or potential impact on accounting education; and
- c. adaptability by other educational institutions or to other situations.

The innovation should have been implemented so that evidence of its success can be evaluated. Nominations may include, for instance, a set of

teaching materials, an overall curriculum or program, a creative instructional strategy or an insightful teaching approach.

Nomination letters are encouraged from those involved with the innovation, as well as from individuals who are aware of innovative work done by others. The nomination letters should include the name(s) of the individuals or institution involved and a brief description of the innovative work, and be submitted no later than December 14, 1998. The Committee will request application materials from nominees.

Award Process

To be considered for the Award for Innovation in Accounting Education, completed application materials must be received from nominees by February 15, 1999. Submissions should include eight copies and should contain:

- a. the title of the innovation;
- b. an executive summary describing the innovation;
- c. evidence of the successful results, benefits and adapt- ability; and
- d. any other materials necessary for the committee to understand the design, development, implementation, use and evaluation of the innovation.

Mailing Address

Nomination letters and application materials should be sent to:

Professor Mary Alice Seville
College of Business
Oregon State University
200 Bexell Hall
Corvallis, OR 97331-2603

Award Presentation

The awardee will be announced in the *Accounting Education News* and presented with the award, which consists of a plaque and \$5,000, at the 1999 AAA Annual Meeting. This award is funded by the Ernst & Young Foundation.



PUBLIC INTEREST

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Call For Nominations
for the 2000 Outstanding Accounting Educator Award

Nominations for the 2000 American Accounting Association Outstanding Accounting Educator Award(s) must be submitted before **June 1, 1999**. Any person or group may make nominations.

The winner(s) will be announced in *Accounting Education News* and presented with a plaque, citation and \$5,000 at the 2000 Annual Meeting. This award is funded by PricewaterhouseCoopers. An additional \$5,000 will be donated, by PricewaterhouseCoopers, to the AAA in the winner's name. The award winner will determine how the AAA will use the funds.

The general criteria, as adopted in 1972, when the Outstanding Accounting Educator Award was initiated, are:

Contributions to accounting education from scholarly endeavors in research and teaching over a sustained period of time through (1) publications, (2) educational innovation, (3) research guidance to graduate students, (4) excellence in teaching and (5) significant involvement in professional and academic societies and activities.

A nominee need not excel in each of the general criteria areas.

No members of the Executive Committee or nominee for office shall be eligible to receive the Outstanding Accounting Educator Award while a member of the Executive Committee or while a nominee for office.

As a matter of policy, members of the Executive Committee and nominees for office will abstain from writing letters of endorsement supporting individuals for the Outstanding Accounting Educator Award.

The following nominating procedures must be followed:

1. Identify the nominee clearly and give the nominee's current address, if possible.
2. Prepare a brief statement describing how the nominee has met the general criteria.
3. Submit the nomination and accompanying statement to the Outstanding Accounting Educator Award Committee, American Accounting Association, 5717 Bessie Drive, Sarasota, FL 34233-2399.

Those submitting nominations are encouraged to submit an up-to-date vita or other appropriate means of documenting the nominee's accomplishments. Nominators are encouraged to present only selected, limited evidence gathered from students, alumni, colleagues and professional organizations.

Call For Papers

Fourth Annual Symposium on Ethics in Accounting

The Professionalism and Ethics Committee of the AAA invites papers for the Fourth Symposium on Ethics in Accounting. Papers examining any aspect of ethics in accounting are welcome. At the author's discretion, papers will also be considered for publication in *Research on Accounting Ethics*.

Scope and Aims of Symposium:

The purpose of the symposium is to explore various aspects of ethical decision making in an accounting context. The symposium will provide an opportunity for researchers and practitioners interested in ethics in an accounting setting to exchange information, to network and to discuss emerging issues. A further aim of the symposium is to stimulate new scholarship examining various facets of the accounting-ethics interface

Location and Dates:

The symposium will be held in San Diego immediately prior to the AAA Annual Meeting. The meetings will be held in the main convention hotel, or within a convenient walking distance from the hotel.

Details for Paper Submission:

Please include a nonrefundable submission fee of \$10, payable to the American Accounting Association. Five (5) copies of the paper, along with the submission fee, should be submitted on or before February 15, 1999 to:

Charles P. Cullinan
Accounting Department
Bryant College
Smithfield, RI 02917
Tel: 401-232-6421
Email: cullinan@bryant.edu

Be sure to indicate whether you also want your submission to be considered for publication in *Research on Accounting Ethics*.

Accounting, Auditing and Accountability Journal

The journal *Accounting, Auditing and Accountability* is dedicated to the advancement of accounting knowledge and provides a forum for the publication of high quality manuscripts concerning the interaction between accounting/auditing and their socioeconomic and political environments. It encourages critical analysis of policy and practice in these areas. Analysis explores policy alternatives and provides new perspectives for the accounting discipline.

Recent papers of possible interest to members of the Public Interest Section include:

Accounting Research in Politically Charged Contexts: Assessing the Impact of 'Liberalisation' on Auditor Behaviour
C. Caramanis, Vol 11, Issue 5, 1998

An Insight into Accountability and Politics in Universities: A Case Study
D. Coy and M. Pratt, Vol 11, Issue 5, 1998

Accounting and Management Research: Passwords from the Gatekeepers
L. Parker, J. Guthrie and R. Gray, Vol 11, Issue 4, 1998

Environmental Performance, Legislation and Annual report Disclosure: The Case of Acid Rain and Falconbridge
N. Buhr, Vol 11, Issue 2, 1998

Persuasion without Numbers?: Public Policy and the Justification of Capital Charging in NHS Trust Hospitals
J. Froud, C. Haslam, S. Johal, J. Shaoul and K. Williams, Vol 11, Issue 1, 1998

Accounting Systems and Systems of Accountability in the NZ Health Sector
S. Lawrence, M. Alam, D. Northcott and T. Lowe, Vol 10, Issue 5, 1997

Accounting, Auditing and Accountability is now available in electronic form to individual subscribers for just US\$69.00

This includes:
five issues published during 1999
full text of articles in 1994–1998 volumes
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Delivered via the Internet, the electronic version can be browsed, as well as allowing identification of articles by author, title or subject keyword or type or style of article.

Subscription inquiries by email to: helpdesk@mcb.co.uk
Author inquiries by email to: aaaaj@economics.adelaide.edu.au
Web site for AAAJ: <http://www.mcb.co.uk/aaaaj.htm>



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About the Public Interest Section

Objectives

- Promote interaction among members of the academic and professional communities interested in the interface of accounting with social, economic, ethical and political consequences of corporate activity, and in exploring the social and ethical roles and responsibilities of the accounting profession.
- Encourage research in public interest accounting by identifying areas in need of research, providing a forum for the exchange of ideas and findings, and providing opportunities for exposure of research results.
- Present programs which create and expand an awareness of the profession's responsibility to society.
- Develop and promote educational materials which foster an awareness of social and ethical issues in accounting students.
- Encourage interdisciplinary exchanges between accountants and members of other learned groups.

Activities

- Participation in national meetings
- Participation in regional meetings
- Newsletters
- Annual research retreat
- Workshops

History

The Public Interest Section of the American Accounting Association was founded in 1979 to advance awareness of the social responsibilities of the profession. The Section seeks to advance and support: social, ethical, and public policy accounting and reporting research; the assessment and recommendation of social measurement and reporting standards; the development of social and ethical curricula; and to provide assistance on public issues in which the accountant's unique expertise can be brought to bear.

Benefits of Membership

The Public Interest Section provides opportunities to:

- Stay current on the latest developments in social and ethical accounting and other Public Interest issues.
- Receive the newsletter of the Section containing information on current activities, research and education in Public Interest areas.
- Discuss research ideas with individuals with whom you share similar research interests.
- Participate in seminars, retreats, workshops and programs addressing Public Interest issues, both regionally and nationally.
- Contribute to the development of the professional accountant's sense of responsibility with respect to the Public Interest.

[Membership Application Form](#) (Printable with [Adobe Acrobat Reader](#))



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