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Fall 1999



PUBLIC INTEREST

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

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Anticipating Significant Accomplishments in the New Millennium

Lee D. Parker

**MESSAGE
FROM
THE CHAIR**

This newsletter brings us to the doorstep of the new millennium. In many respects it is also a watershed period for the ongoing development of the work and profile of this section. We have recently completed a very successful Annual Meeting in San Diego at which a healthy number and variety of paper presentations were made and a very significant Annual Business Meeting was held. In this brief message, I intend to focus my remarks upon a number of strategic aspects of this section's current work and future developments.

The most significant development has been the approval by the Annual Business Meeting at San Diego of the establishing of a Public Interest Section electronic journal. It is to be entitled "Accounting and the Public Interest" and will be a refereed research journal, initially published once per year. The officers of the section have since appointed Professor Jesse Dillard, of the University of New Mexico, as the Editor. This is a major initiative, which we hope will yield significant benefits to section members as both readers and contributors. The journal will be the first of the American Accounting Association journals to be "electronic only" in format. Its scope will include social and ethical responsibilities of the accounting profession, government and professional regulation, environmental accounting, public interest issues, and more. Jesse includes some further information on the journal in this newsletter.

The number of papers presented at the San Diego Annual Meeting under the Public Interest Section banner was most encouraging and resulted from much behind the scenes work done by Professor Tom Lee of the University of Alabama as paper coordinator for that meeting. The coordinator for the 2000 Annual Meeting papers will be Professor Prem Sikka of the University of Essex, UK. Prem's appointment to this role reflects the increasingly internationalized scope of the Public Interest Section's work and constituencies. I encourage you to consider submitting a paper for the AAA's 2000 Annual Meeting under the Public Interest category. We admit a broad scope of papers, and the more submissions made under our section's banner, the more proportionate presentation sessions are allocated to the section. So more submissions ultimately lead to more available paper presentation slots on the program! If you want to know more, feel free to email Prem at prems@essex.ac.uk.

As a section, we have maintained our membership size, due to the tireless efforts of the former Membership Officer, Professor Vaughan Radcliffe of Case Western Reserve University. He has now handed the baton to Professor Steve Filling of California State University, ably assisted by Dwight

Owsen. Steve has some comments on the recruitment of new members in this issue of the newsletter. What is pleasing to report is that we are most certainly not the smallest section in the AAA, although AAA Council is now reviewing minimum section size so that we are targeting to increase our membership total significantly by the 2000 Annual Meeting.

Three other areas of section activity deserve special mention here. Pamela Roush is again our regional coordinator responsible for the activities of Public Interest Section representatives for each AAA regional meeting. She is still trying to identify representatives to promote and disseminate papers and forums of relevance to this section at those meetings. If you feel able to volunteer, she would be delighted to hear from you! You can contact her directly by email at pamela.roush@bus.ucf.edu. In this issue she has included a brief overview of the roles of coordinators and what we are seeking to achieve at regional meetings.

Also of obvious importance to our section is the promotion of research. Vaughan Radcliffe has accepted appointment as the new Director of Research for the section, and was immediately developing ideas for future action at our San Diego meeting. He gives you his first thoughts on future directions in this area in the body of this issue of the newsletter. If you have ideas or comments, I know that Vaughan would like to hear from you. He can be emailed at vrs3@po.cwru.edu.

Finally, I should draw your attention to our Internet homepage. It carries electronic versions of past newsletters and we hope to further upgrade it over the next 12 months with all sorts of linkages to useful sites of relevance and interest to you our members. Remember the web address is: <http://www.rutgers.edu/Accounting/raw/aaa/pi/Index.htm>. I hope that you will continue to support the work and development of this section and to encourage your colleagues to join us in this endeavor. We have a brief of major professional and social importance in the AAA and internationally—addressing the huge range of areas of activity in which the accounting profession and its work intersects with matters of public responsibility and accountability. In fulfilling this brief, the officers and coordinators of this section are working hard to deliver tangible services and benefits to you, our colleagues, and to identify issues to be addressed, constituencies to be served, and researchers and teachers to be recruited to our number.

Report to the Public Interest Section on the Critical Perspectives on Accounting Conference

April 22–24, 1999

Baruch College: City University of New York

The 1999 Critical Perspectives on Accounting Conference, held in New York City in April, offered approximately 150 paper and panel presentations from over 230 participants. Conferees came from more than 20 countries; more than 50 percent were visitors from outside the U.S.A. This diversity was due, in part, to the multilingual web site, where French, German, Russian, Italian, Spanish (and Australian English!) versions were on view.

The increased geographical reach of the meeting was complemented by its extension over time—to both before and after the New York gathering. Months before the conference, papers were loaded on the website and, using a threaded- discussion format, were subject to multiple reviews and discussion. No hard-copy (paper) versions were produced—at any time. Instead, conference papers were reproduced on single CD (courtesy of Harcourt Brace) and distributed at the conference registration desk.

“Boutiques”—composed of a sequence of papers, panels, and other activities running throughout the meeting—were used to provide foci for clusters of conference activities. The Public Interest Section, Binghamton University, the Critical Perspectives Conference, and a number of individual donors provided financial support enabling students to attend the Critical Doctoral and Ethics Boutique. The boutique offered students and junior faculty a range of panels, paper sessions, and other activities, geared to spelling out career, research, and teaching possibilities that showed clear alternatives to mainstream paths.

Public Interest was one of these options. Many students enter doctoral programs with high aspirations about the contributions they might make to the community (in both teaching and research) only to be discouraged by a mainstream mentality that dismisses public interest research as marginal and “high risk.” Instead, they are encouraged to champion avaricious, market-based studies. Yet, for the vast bulk of future professors of accounting, preparation for a career in the Ivy League is not merely irrelevant; it is debilitating. Most colleagues find work at colleges that maintain a rational balance between teaching and research, and where a diversity of research interests is frequently supported (indeed, at many schools, “any” research that results in publications in refereed journals, is acceptable).

Thus, the Critical Doctoral Boutique sought to deflate the tacit intimidation of the orthodoxy, by introducing students to new career tactics, publishing

options, etc. Future Critical Conferences will contain a Critical Doctoral Boutique to support students and junior faculty in developing alternative career paths. We hope that the Public Interest Section will participate in these activities.

The conference presented several other boutiques and activities that are consonant with the section's aims. The "Abe Briloff and friends" boutique offered a critical review of the state of the profession (a perspective that is sadly lacking in orthodox journals). In another plenary, Stanley Aronowitz provided a larger context for these changes in his plenary address titled, "The Twilight of the Professions." (We will produce a video CD based on the Briloff-Aronowitz sessions.) The Poetry Boutique extended a tradition, pioneered by Critical Perspectives, of using poetry as the vocabulary for delimiting the accounting canon. The Gender Boutique, chaired by Christine Cooper, was one of the liveliest. Launched several months prior to the conference, this boutique began as a series of web- and email-based discussions of contemporary issues in gender research, and involved dozens of conferees. Finally, the Human Rights Auditing Boutique, sponsored by colleagues from Columbia University, brought together several colleagues from practice and academia who are at the forefront in developing this new field.

The Section's 1998 Business Meeting expressed a general interest in "accountability" for section support for the conference. In the absence of specifics, this report attempts to respond to this sentiment. The *Critical Perspectives on Accounting Journal* claims a special relationship with the section, because its editorial activity is entirely North America- based, and because of the long association between the editors and the section. However, "accountability" (for the Section) must involve considering the full relationship with the conference; not just 'where the money went'. For instance, conservatively, in recent years, the journal has published some 80 section members (we would thus claim to have helped, in a small way, with promoting and tenuring a large number of public interest colleagues throughout North America). During the 1999 conference, 30 new section members were enrolled (their subscriptions were paid for out of conference funds). When "accountability" is considered, we urge that this broader view merits greater consideration.

The Critical Conference web site is going "virtual" in the next few months. The address is: <http://bus.baruch.cuny.edu/critical/>. This site will contain details of the next conference, and a limited offer to new Public Interest Section members. For those registering using the form on the site, the conference will pay their first year's membership fee to the section.

Tony Tinker
1999 Critical Perspectives Conference Organizer

Minutes of the Annual Business Meeting August 16, 1999

Larry Kalbers—Secretary/Treasurer

The Annual Business Meeting of the Public Interest Section of the American Accounting Association was held on Monday, August 16 at the San Diego Marriott Hotel and Marina, San Diego, California. The meeting began at 10:15 a.m.

Lee Parker, chair, gave a brief introduction to the membership and began the meeting.

Exemplar Award

The Exemplar Award was awarded, posthumously, to Dr. Carl T. Devine, who retired from Florida State University. Paul Williams provided a moving summary of the professional and personal achievements of Professor Devine. Professor Devine's daughter, Beth, accepted the award.

By-Laws

Paul Williams proposed the following change in by-laws to the membership: The Chair-elect shall serve a two-year term as an apprentice Chair and, upon completion of this term, shall become the Chair of the Section. Elections for Chair-elect will occur every two years. The proposed change in by-laws was moved, seconded, and passed unanimously.

Paul Williams also proposed that a special election for the chair-elect in the year 2000 to put the election on the correct cycle. The proposal was moved, seconded, and passed unanimously.

Reports to Members

Vaughan Radcliffe, membership chair, reported that membership of the Section has hovered around 375. Deletions from membership in June for nonpayment of dues brought the membership to 356. A minimum of 350 is required to maintain section status. Among recent initiatives for increasing membership was the Critical Perspectives Conference registration form sign up which brought in 30 new members. Tony Tinker also offered CDs from the Critical Perspectives Conference at no cost to new members. Prem Sikka is offering a free one-year membership to AABA for new section members. Richard Baker suggested working more closely with the Ethics Symposium. Steve Filling will be the new membership coordinator.

Paul Williams, Newsletter Editor, reported that there has been trouble getting the newsletter out on a timely basis. The lead time provided by the American

Accounting Association is very short. A list of working papers will become part of the newsletter as soon as practicable.

Paul Williams reported for the Webmaster, Gary Schneider. The newsletter is now available on the Public Interest Section web site. The new format for the web site looks good. In the future, links to other web sites, such as journals and organizations relevant to the Section, will be added.

Pamela Roush, Regional Activities Coordinator, reported that Julia Grant will be the new Ohio Region Public Interest Section representative. Additional positions need to be filled. Members are encouraged to submit public interest papers to regional meetings. Ideas for public interest panels should be emailed to Pamela Roush.

Tom Lee, Annual Meeting Papers Coordinator, reported that there was a 20 percent acceptance rate for papers this year. He indicated that there was a bimodal quality of papers submitted. He encouraged submission of history papers related to the public interest. He thanked the reviewers and moderators for their work.

Larry Kalbers, Secretary/Treasurer, reported the results of the mail ballot for officer elections. Only five ballots were cast, with one dissenting vote. The following candidates were affirmed: Sara Reiter, Chair-Elect; Vaughan Radcliffe, Vice-chair and Director of Education and Research; Lawrence Kalbers, Secretary/Treasurer. Larry Kalbers also distributed copies of the Treasurer's report, which was accepted unanimously.

Electronic Journal

Jesse Dillard brought forth the following proposal: The Public Interest Section shall publish an academic, online, section journal. The proposal was moved and seconded. Lee Parker provided some history to the membership about the discussions that took place with the American Accounting Association representatives about the journal. Discussion and questions followed. Ed Arrington was concerned with any limitation on the length of papers. Alan Mayer expressed his concern about the acceptance of publications by administrators at the institutions of faculty members. It was generally agreed that these concerns could be adequately addressed in various ways. It was also noted that 85 members of the Public Interest Section have published in *Critical Perspectives on Accounting*, indicating a strong base of interest and quality that already exists within the Section with regard to publishing in the public interest. At the end of the discussion, there was a unanimous vote in favor of the proposal.

Critical Perspectives Conference

Tony Tinker and Steve Filling reported on the use of the Section's \$3,000 contribution toward the Critical Perspectives Conference held in spring 1999. All of the section money was used for the doctoral consortium held in conjunction with the Conference. Lee Parker announced that the Section officers voted to provide \$500 to the Critical Perspectives on Accounting Conference to produce a CD with papers, presentations, and other information from the Conference.

Nominating Committee

The membership approved a nominating committee consisting of Tim Fogarty, David Cooper, Mary Beth Armstrong, and Steve Filling.



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A Dearth of FASB Comment Letters and Applicable Research from Academe?

by Dwight Owsen

I encourage our readers, if they have not already done so, to read and subscribe to the biweekly *Accounting Today* published by Faulkner & Gray, Inc., phone: (800) 535-8403. It is the best accounting policy journal at a reasonable price (some of the industry newsletters are interesting but expensive). While reporting current developments in the accounting profession, it publishes editorial articles and letters, often from the public interest perspective. This might be because *Accounting Today's* 30,000 readers are often small independent practitioners and its advertisers include the many software companies that cater to these practices. Thus, it can afford to be more independent than the association practitioner journals. Independent and controversial pieces by Abe Briloff, Ed Ketz, Paul Miller, Eli Mason, and Wanda Wallace are found in its pages.

In addition, *Accounting Today* has a prolific and critical editor, Rick Telberg, who writes an outstanding weekly editorial section. Telberg, our colleagues at the FASB, and many articles in the last five years in *Accounting Horizons* have suggested that accounting educators contribute more effectively to the FASB process. They have further suggested that educators write comment letters or conduct research that more directly and timely addresses FASB standard setting. An example is the recent contentious debate over SFAS 123. Here the FASB was forced to retrench and compromise when the preparer community threatened the existence of the FASB with an appeal to Congress. While one of the FASB's staunchest allies in accounting regulation has been the accounting academic community, many of these articles and editorials seem to be requests for more active and effective support from the academic community.

Thus, it might be helpful to see Telberg's November 11–24, 1996 editorial as part of his efforts to take a more aggressive step to stir the intellectual pot of accounting and move our profession to greater profitability and relevance. This piece calls for more support for the FASB in the form of comment letters

and applicable research from the academic community and is critical of accounting academics for not doing so. Telberg's request is echoed in Dennis Berford's suggestions in a letter to *Accounting Today* printed in its January 20–February 9, 1997 issue that academics do more research that is directly applicable to FASB standard setting.

There is much truth to that analysis. Certainly academic research would be more helpful if it anticipates and then provides timely analysis before and during the time a standard is being considered. However, accounting academics who research and write in financial accounting, public interest and regulation probably believe that they are already writing material that is related (however tangentially) to standard setting. Either they are doing basic research or addressing those research questions that would likely be asked in the standard-setting debate. They may feel that if the FASB wants the input from the academic community, it need only include these articles or at least their citations in its official record during its due process stage.

Accounting Doctorate Programs Supporting the FASB

Another slant on this is if most researchers are already writing material they think is appropriate for inclusion in FASB's standard-setting debate, this call for more FASB support by accounting researchers might mean they are poor researchers (as was suggested in an *Accounting Horizons* article). However, their articles might hold content that cannot be used in view of the political realities governing the FASB decision-making process. If it is the latter, then the constraints in accounting standard setting will not be solved by mathematical economic sophistry. It needs the significant players in the public interest communities demanding that accounting educators have a more complete understanding of the politics of accounting. This may also require changes in how accounting researchers are recruited by doctoral programs. This means recruiting candidates with a passion for political research. Currently, most programs either emphasize quantitative/economic or behavioral/psychological research or both but not socio-political research. Academic accounting researchers with this new knowledge will better realize what is called for to assist the FASB in practical standard setting.

A New System of Funding the FASB is Needed

More important than the dearth of academic comment letters and applicable research is the FASB's use of information developed by accounting academic researchers. The FASB is financed primarily by the large practitioner firms and by the preparer community. If instead, every accountant (all benefit from these standards), i.e., those working as external auditors, those working for the preparer community as well as every other possible accounting occupation, including accounting educators and researchers, were joined by brokers and financial consultants to provide the FASB with necessary funding, then the FASB may find many of the studies currently overlooked suddenly become very relevant to the standard-setting process. We can then return to letting accounting educators and researchers do what they do best, which is research. We will not need to try to shame them for their "lack of effort" in their unrewarded role as public advocates. They are advocating best when they are publishing in research journals. Please feel free to write to me concerning this article at [dwight@voyager.net](mailto:dwrighto@voyager.net).



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Accounting and the Public Interest

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

Accounting and the Public Interest (API), the first exclusively online journal within the American Accounting Association's current stable of academic journals, provides a forum for academic research addressing the public interest. The first volume will appear in 2000. The anticipated audience is, specifically, the members of the Public Interest Section and, generally, anyone interested in how accounting impacts our world. The journal, envisioned as innovative and eclectic, welcomes alternative theories and methodologies along with the more traditional ones. The common element among the diversity is the requirement that the study and its findings be linked to the public interest within an economic, social, ethical, and political context, and ultimately provide guidance for responsible action. Responsible action can be promoted through research in all areas of accounting including, but not restricted to, financial accounting and auditing, accounting in organizations, social and environmental accounting, government and professional regulation, 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 broader, more socially responsive, and responsible, perspective than has generally been the case. Hopefully, the new journal, and its constructive and responsive editorial procedures, will render research efforts relevant and rewarding for all concerned.

Submissions are currently being accepted and encouraged. Manuscripts are to be submitted via email to dillard@unm.edu or mailed on a 3 ½-inch disk to Jesse Dillard, *Accounting and the Public Interest*, Anderson Schools of Management, University of New Mexico, Albuquerque, NM 87131. There is no submission fee for Section members, but there is a \$10 US fee for non-Section members. (The submission fee is to be mailed to the above address regardless of the method of manuscript submission. Make checks out to Public Interest Section—AAA). All manuscripts are expected to be original research that has not been previously published or is not currently under

review by another journal. Style and format are the same as for other AAA publications (see the Section's home page for details). If the manuscript passes an initial editorial screening, it will be blind-reviewed by at least two reviewers. In light of the reviewers' recommendations, a decision will be made as to whether we will publish the manuscript. The author will be notified within 4 to 6 weeks after submission. With the online format, an article will be published as soon as it is accepted. In all other respects, the journal will be identical to a traditional paper academic journal (i.e., serially numbered volumes, serially numbered pages, and no revisions allowed after publication).

Although some compromises had to be made, we are committed to providing a high-quality refereed academic journal with maximum exposure at a minimum cost. The section is funding the current \$29-per-page typesetting, layout, and proofing charge required by the AAA. All submissions, reviews, revisions, and publication will be handled electronically. The journal will be part of the AAA Electronic Journal Project that should provide complete cross-referencing among all the current association and section journals.



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Alternative Perspectives on Finance and Accounting

Alternative Perspectives on Finance and Accounting is an entirely electronic journal. Under a distinguished editorial board, the journal will maintain traditionally high standards for blind review, revision, and publication of papers. All these functions, however, along with submission and distribution, will be performed via the Internet.

Alternative Perspectives on Finance and Accounting interprets the terms "Finance" and "Accounting" very broadly. The journal seeks to address all issues associated with the global political, social, and cultural roles of finance and closely related areas of accounting. An "Alternative Perspective" means the use of methodologies and qualitative and quantitative methods (behavioral, social, critical, legal, historical, philosophical, etc.) from other disciplines that are not commonly applied to finance and accounting issues. It also means the application of traditional methodologies and quantitative methods of finance and accounting to more unusual issues concerning finance and related areas of accounting that are not commonly addressed.

Of special interest to *Alternative Perspectives on Finance and Accounting* are manuscripts, which, for reasons of their subject, content, perspective,

methodology, or method, are unlikely to fit within the editorial policies of other journals. As there are currently no finance journals that actively promote an alternative perspective on finance, the journal is interested in all such submissions. But since a number of accounting journals already broadly address alternative perspectives on accounting, the journal is particularly interested in the intersections between accounting and finance. *Alternative Perspectives on Finance and Accounting* also solicits:

1. articles describing alternative teaching methods and experiences teaching alternative perspectives;
2. survey articles which summarize and critically review the current status of research on a particular issue;
3. tutorial articles which introduce readers to bodies of knowledge with which they might currently be unfamiliar but that have potential applicability in finance and accounting research and practice;
4. cases written from an alternative perspective; and
5. commentary on current research and practice issues and short notes.

Electronic subscriptions to *Alternative Perspectives on Finance and Accounting* are free. There will be no physical copies printed. You can subscribe by sending the message "Subscribe APFA-L Your Name" to listserv@bucknell.edu. All published papers and information regarding editorial policies and submission and style instructions are available at <http://www.bucknell.edu/>.

Address all other inquiries to the Managing Editor Skip McGoun at mcgoun@bucknell.edu.



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**Carl Devine is Recipient
of Accounting Exemplar Award**



Paul F. Williams, left, presents the Public Interest Section Accounting Exemplar Award to Beth Devine Van Gunten, who accepts it for her father, Carl T. Devine.

During its business meeting in San Diego, the Public Interest Section proudly presented its Accounting Exemplar Award to Professor Carl Thomas Devine. The award is given to someone who has made notable contributions to professionalism and ethics in accounting education and/or practice either by serving as a role model and/or by making significant contributions to the accounting profession in a manner that serves the public interest. Carl Devine, who passed away at age 87 years in September 1998, most certainly met those criteria. He continues to be a role model for many accountants who strive to emulate his impeccable scholarship and personal integrity. Carl's daughter Beth accepted the award on his behalf. Beth delivered a moving testament in accepting the award "for my Pop." Of her father Beth noted:

"His standards of learning were often tough and painful, yet, on the other hand, incredibly liberating. His contribution to the accounting and education fields has been legendary. But I have to tell you he had truly lived his life by some very simple philosophies:

'You should always leave something better from which you found it,' and my favorite, 'Deliver the goods better than they ask you to.'"

Beth went on to say, "But in the end, really, the most important things that mattered to him were the fact of how sincerely grateful he was for his 87 years, for the opportunities he had in his life, for the opportunities to contribute in the fields of accounting and education, and for the opportunities to love."

Such a person is indeed an exemplar for all of us.

Fifth Symposium on Ethics in Accounting Call for Papers

The Professionalism and Ethics Committee of the AAA invites papers for the Fifth Symposium on Ethics in Accounting, to be held immediately preceding the 2000 AAA Annual Meeting in Philadelphia. While papers examining any aspect of ethics in accounting are always welcome, due to the current importance of the issue (and given the Philadelphia meeting location), we hope to devote at least one session to the issue of independence in the accounting profession. 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.

Location and Dates

The symposium will be held in Philadelphia 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

One copy of the completed manuscript should be transmitted as an attached Word file to Tim Louwers (louw@lsu.edu) on or before March 1, 2000. To preserve the anonymity of the review process, please remove any references to authors on the cover page or in the body of the paper.

A nonrefundable submission fee of \$10 (made payable to the American Accounting Association) should be submitted concurrently to Tim Louwers, Department of Accounting, CEBA 3101, Louisiana State University, Baton Rouge, LA 70803, (225) 388-6233.

Please indicate in your cover letter whether you want your submission to be concurrently considered for publication in *Research on Accounting Ethics*. Professor Bill Schwartz (Editor of *Research on Accounting Ethics*) has again graciously waived the journal submission fee.

The Sixth Interdisciplinary Perspectives on Accounting Conference

July 9–12, 2000

Call for Papers

The IPA conference is an established forum for research into the social, political, and organizational aspects of accounting theory and practice. The organizers of the Sixth Conference invite researchers from all areas of the social sciences to contribute papers.

The conference will highlight emerging intellectual issues and encourage new agendas, as well as stimulate debate within and between established paradigms, by arranging a variety of workshops, panel discussions, and plenary debates. Major themes will include: accounting, finance and management controls; markets, institutions and social order; accountability and identity; the changing organization of the accounting profession; globalization, regulation, and technology; public policy; and accounting methodology, knowledge and education. Three copies of completed papers should be submitted by January 15, 2000.

Organizers are now looking ahead and considering the possibility of holding a future conference outside Manchester. Other institutions interested in co-arranging and hosting such an event should visit the web site for further details.

Doctoral/Young Scholars' Colloquium

IPA 2000 sees the introduction of a forum specifically for post-graduates and new Faculty, which will be held immediately prior to the conference. If you would like to register for the conference, submit a paper, attend the doctoral colloquium, be a reviewer and/or discussant, consult our web site for details.

All inquiries should be directed to the IPA web site:
<http://www.les.man.ac.uk/IPA/> or email: ipa@man.ac.uk. To reach conference secretary Clare Little, call +44 (0)161 – 275 4011.

Conference organizers Fiona Anderson-Gough and Keith Robson are at the Manchester School of Management, UMIST, PO Box 88, Manchester M60 1QD, UK, while organizers Julie Froud, Linda Kirkham, and Chris Westrup may be reached at the School of Accounting and Finance, University of Manchester, Manchester M13 9PL, UK.



AAA Award for Innovation in Accounting Education

Call for Nominations

Funded by the EY 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 may 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. educational benefits; and
- c. adaptability by other educational institutions or to other situations.

Nominations may include, for instance, a set of teaching materials, an overall curriculum or program, a creative instructional strategy, or an insightful teaching approach. The innovation should have been implemented so evidence of its success can be evaluated.

Nomination letters are encouraged from individuals who are aware of innovative work done by others, as well as from those involved with the innovation. 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 January 12, 2000. 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 18, 2000. Submissions should include nine copies and should contain:

- a. a brief description of the design, development, implementation, use, and evaluation of the innovation; and
- b. evidence of the successful results of the innovation, its benefits and adaptability.

Mailing Address

Nomination letters and application materials should be sent to Professor Sherry Mills, Department of Accounting, College of Business Administration and Economics, Box 30001, MSC 3DH, New Mexico State University, Las Cruces, NM 88003-0001.

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 2000 AAA Annual Meeting.

The Ernst & Young Foundation will fund this award.



Accounting Exemplar Award

The Public Interest Section attempts each year to identify individuals whose career in accounting exemplifies notable contributions to professionalism and ethics in accounting education and/or practice. The person receiving the award will be someone making these notable contributions by serving as a role model and/or making significant contributions to the accounting profession in a manner that serves the public interest. The Exemplar Award Committee is currently accepting nominations for the 2000 recipient(s) of the award.

If you wish to nominate someone for the award, please send the name and corroborating evidence supporting the nominee to Paul F. Williams, Department of Accounting, Box 8113, North Carolina State University, Raleigh, NC 27695-8113 or email: paul_williams@ncsu.edu.



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Message from Vaughan Radcliffe Director of Education and Research

On the research and education front, I am planning for us to have a presence prior to the formal sessions of the AAA Annual Meetings. Potential venues include CPE offerings, and independent PIS 'pre-conference' modeled after the successful history venture in Orlando, or cooperation with the historians on some such venture. I also am looking for possible models in an effort to counter the geography that separates so many of our members. Stay tuned!



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A Message from Pamela Roush Coordinator of Regional Activities

The regional coordinators are usually given the responsibility to direct the review process for papers submitted to the Public Interest Section of their regions, so please participate if you are asked to be a reviewer. In addition, they may request a session on the program for other public interest forums. This year the AAA Professionalism and Ethics Committee has offered assistance in providing discussants for panels to address an ethical topic. These activities help promote the public interest section at the regional meetings. Please submit papers to your regional meetings.

We have regional coordinators for all areas except for the Midwest. Anyone interested in that position, please contact me at proush@pegasus.cc.ucf.edu.

The regional coordinators and their email addresses are:

Midatlantic: Jean Harris, jeh6@psu.edu

Northeast: Richard Baker, rbaker@umassd.edu

Southwest: Tom Tolleson, tollesont@txwes.edu

Western: Mary Doucet, Mary_Doucet@firstclass1.csubak.edu

Ohio: Julia Grant, jsg2@guinness.som.cwru.edu
Southeast: Bill N. Schwartz, bnschwar@vcu.edu

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Message from Prem Sikka National Meeting Program Coordinator

The Public Interest Section (PIS) had a very successful conference as part of the 1999 AAA Annual Meeting at San Diego. Twelve papers were formally presented and each session was well attended.

The 2000 meeting will be held in Philadelphia. The PIS coordinator is Prem Sikka (University of Essex, Department of Accounting, Finance and Management, Wivenhoe Park, Colchester, Essex CO4 3SQ, UK). Your help in making the event a success is vital and is much appreciated. Please submit papers to Prem. Though the deadline is mid-January 2000, early submissions are most welcome. Prem also needs help from colleagues willing to act as reviewers. Please contact Prem via email at prems@essex.as.uk, telephone at +44+1206+873773, or fax at +44+1206+873429.

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Call for Papers

Accounting History: International Perspectives

The Academy of Accounting Historians and Drexel University are sponsoring an international accounting history colloquium to be held at Drexel University on Sunday, August 13, 2000, prior to the start of the American Accounting Association Annual Meeting in Philadelphia. All relevant historical papers will be considered (e.g., archival, theoretical, critical, biographical, contemporary history). Send three copies of the completed paper, which must include an abstract of not more than 500 words, to Professor Alan G. Mayper, Department of Accounting, COBA, P.O. Box 305219, University of North Texas, Denton, TX 76205-5219. The deadline for submissions is February 28, 2000. The all-day colloquium will include plenary and panel sessions that examine historical relevance in international standard setting and international trends in historical research. Registration materials will be distributed in early 2000. Registration fee for the conference is \$10. The conference will qualify for up to six hours of CPE.



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Call for Papers

The American Woman's Society of CPAs (AWSCPA) seeks to promote the study and greater understanding of the effects of gender on accounting, auditing, and the accounting profession. AWSCPA is especially interested in supporting research on the impact of gender on professional issues and lifestyle concerns.

Requirements

- Unpublished papers of recent date.
- Topics address current issues of direct relevance to accounting professionals.
- Three copies of paper

Length

- No restrictions
- 8 – 10 pages preferred

Style

- Not specified
- Recommended using the American Psychological Association style

Format

- Double space
- Readable by Practitioners, not primarily Academics

Deadline

- March 2, 2000

Judging

- By a panel of academics and practicing professionals

Awards

Up to three awards of \$500 each will be presented. Winners will have the opportunity to present their papers at AWSCPA Annual/Regional Meetings during 2000-2001. Winning papers will be published in AWSCPA publications with the authors' permission.

Submit three copies of manuscript to: Johanna E. Zimmerman, C.P.A., 324 North Oakhurst Drive #308, Beverly Hills, CA 90210-4146, telephone: (310) 276-6962.

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Call for Papers**Academy of Accounting Historians
Research Conference**

The Academy of Accounting Historians Year 2000 Research Conference will be jointly sponsored with the Ohio State University Accounting Hall of Fame. The conference will be held in Columbus, Ohio at the Hyatt on Capital

Square from the evening of Thursday, November 9 to the afternoon of Saturday, November 11, 2000.

The conference will celebrate the 50th Anniversary of the Accounting Hall of Fame. The conference theme is, "Celebrating the Fiftieth Anniversary of the Accounting Hall of Fame: Challenges and Achievements in Accounting during the Twentieth Century."

The concurrent paper sessions will focus on whether the accountancy profession has met the challenge of responding to change during the 20th century. Papers should address the causes and patterns of past change in the accountancy profession and/or the academic discipline of accountancy, both nationally and internationally, and the effects of past change on the prospects for future change.

The deadline for submitting completed papers is **June 15, 2000**. Four copies of the double-spaced completed paper and an abstract of approximately 500 words should be sent to: Professor Kathleen E. Sinning, 3182 Haworth College of Business, Western Michigan University, Kalamazoo, MI 49008; phone: (616) 387-5259; fax: (269) 387-5710; email: kathleen.sinning@wmich.edu.

All papers will be double-blind reviewed. Authors will be notified of the status of their papers by September 1, 2000. Papers accepted for the conference are not precluded from submission to refereed journals at a later date; however, the abstracts of accepted papers will be published in the Proceedings of the conference and on the Academy's Home Page.



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Announcement of Working Paper Series

Starting with the next issue of *In the Public Interest*, we will begin publishing (and posting to our web site) abbreviated abstracts of working papers with themes that would be of interest to members of the Public Interest Section. If you have any working papers you would like to share, please send a brief abstract to Sarah D. Stanwick, School of Accountancy, 345 College of Business, Auburn University, Auburn, AL 36849-5247 (see also "Have You Read...?" in this issue of the newsletter).



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Free Membership in AABA

New PIS members can have a year's free membership in the Association for Accountancy and Business Affairs (AABA), an organization based in the United Kingdom. AABA makes critical work accessible to a wider audience by publishing monographs. Its recent publications cover auditor liability, money laundering, and the flouting of corporate legislation by audit firms. Future publications will cover abuses by the insolvency industry, poverty of wages paid by major corporations, and secrecy and censorship in the accountancy world. Further information can be found on AABA's web site at <http://visar.csustan.edu/aaba/aaba.htm>.



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Letter to the Editor

Some of the people I work with on corporate accountability have asked me whether my academic friends or I will be submitting papers for a conference the SEC's Chief Accountant is considering hosting. Topics of interest include audit effectiveness, auditor independence, accounting and financial disclosure, and international accounting and auditing. A coalition called the Corporate Sunshine Working Group has been working on getting the SEC to expand disclosure requirements to include more environmental and other "social" information. The group is promoting the Stakeholder Alliance's Sunshine Standards for Corporate Reporting to Stakeholders. Here in Washington there is activity, reminiscent of the 1970s' court challenge, similarly seeking to move the SEC in this direction. One important resource for us is University of Illinois law professor Cynthia Williams, who published the very important review of the Congressional hearings surrounding the 1930s' securities acts; she found much evidence that Congress's intent was to move corporations toward greater social responsibility, and that social responsibility reporting may have been part of what Congress expected the SEC to require.

If you know of anyone in the Public Interest Section who would like to join this fight, or who would like contact information re the SEC call for papers, they can contact me.

Ralph Estes

Editor's note: Ralph Estes can be contacted at estes@essential.org.



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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 or if you have working papers you would like to share with others, please mail the information to Sarah D. Stanwick, Associate Professor, School of Accountancy, 345 College of Business, Auburn University, Auburn, AL 36849-5247.

Note: Discussions with Lee Parker at the American Accounting Association in San Diego this year led to learning about an offer for individual subscribers of *Accounting, Auditing & Accountability Journal*. For \$69 US, individual subscribers get five electronic version issues of the journal, the full text of articles published in the 1994 to 1998 volumes, and abstracts of articles published in the 1989 to 1993 volumes delivered via the Internet. Contact MCB University Press for more information at helpdesk@mcb.co.uk.

Corporate Governance

Schelberg, Neal S., and Craig A. Bitman. 1999. Corporate governance under ERISA: The power to influence corporations. *Employee Benefits Journal* 24 (2): 21–28.

Key words: Social investing; Corporate governance; Social responsibility.

Environmental Issues:

Aronsson, Thomas, and Karl-Gustaf Lofgren. 1999. Pollution tax design and 'Green' national accounting. *European Economic Review* 43 (8): 1457–1474.
Key words: Environmental tax; Social accounting; Pollution control.

Beets, S. Douglas, and Christopher C. Souther. 1999. Corporate environmental reports: The need for standards and an environmental assurance service. *Accounting Horizons* 13 (2): 129–145.
Key Words: Environmental accounting; Social responsibility; Assurance services.

Ethics

Epstein, Edwin M. 1999. The continuing quest for accountable, ethical, and humane corporate capitalism. *Business and Society* 38 (3): 253–267.
Key words: Organizational behavior; Business ethics, Accountability.

Minkes, A. L., M. W. Small, and S. R. Chatterjee, 1999. Leadership and business ethics: Does it matter? Implications for management. *Journal of Business Ethics* 20 (4): 327–335.
Key Words: Business ethics; Social responsibility; Managerial skills.

Gender Issues

Farmer, Betty, and Lisa Waugh. 1999. Gender differences in public relations students' career attitudes: A benchmark study. *Public Relations Review* 25 (2): 235–249.
Key Words: Gender issues; Public relations.

Richardson, Helen L. 1999. Women lead in style. *Transportation & Distribution* 40 (4): 78–82.
Key Words: Managerial skills; Management styles; Gender issues.

Social and Ethical Investing

Kurtz, Lloyd. 1999. Investment in minority-owned media: A social investor's perspective. *Federal Communications Law Journal* 51 (3): 681–691.
Key Words: Social investing; Broadcasting industry; Institutional investors.

Mackenzie, Craig, and Alan Lewis. 1999. Morals and markets: The case of ethical investing. *Business Ethics Quarterly* 9 (3): 439–452.
Key Words: Business ethics; Social investing; Ethical investors.

Williams, Stephen. 1999. U.K. ethical investment: A coming of age. *Journal of Investing* 8 (2): 58–75.
Key words: Social responsibility; Social investing; Ethical issues; Benchmarking.

Social Issues and Social Responsibility

Carroll, Archie B. 1999. Corporate social responsibility. *Business and Society* 38 (3).

Key words: Social responsibility; Business ethics; Stakeholder theory.

Phillips, Janet F. 1999. Do managerial efficiency and social responsibility drive long-term financial performance of not for profit hospitals before acquisition? *Journal of Health Care Finance* 25 (4): 67–76.

Key words: Social responsibility; Nonprofit organizations; Health care industry.

Rosenberg, Richard S. 1999. The workplace on the verge of the 21st century. *Journal of Business Ethics* 22 (1): 3–14.

Keywords: social issues; ethics; working conditions.

Simerly, Roy. 1999. Measuring corporate social performance: An assessment of techniques. *International Journal of Management* 16 (2): 253–257.

Key words: Social responsibility; Corporate social performance.

Wokutch, Richard E., and Jon M. Shepard. 1999. The maturing of the Japanese economy: Corporate social responsibility implications. *Business Ethics Quarterly* 9 (3): 527–540.

Key words: Corporate responsibility; Moral unity; Economic conditions.



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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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