

Volume 29, No. 1
Fall 2000

**in
the**

PUBLIC INTEREST

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

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Speaking... and Getting Heard

Sara A. Reiter

**MESSAGE
FROM
THE CHAIR**

I like to take every opportunity to integrate the disparate facets of my life, so I am especially grateful that chairing the Public Interest Section gives me a chance to work on improving "the conversation" about public interest in accounting. One of my major research interests is the sociology of knowledge-how it is generated, validated, and transmitted among communities of scholars. I would like to work on making it more possible for viewpoints that express, honor, and extend understanding of the public interest to flourish in academe, in the U.S. and abroad.

This is an intensely political process. I think most all Public Interest Section members are aware of the barriers in the U.S. academy to thinking in terms of the public interest, producing work theorized by any theory except neoclassical economics, getting a place to publish/present public interest work, and getting people to understand and value work from a different theoretical perspective that follows different conversational rules and reflects a different political understanding than "mainstream" accounting research.

Due to the power won by the sections of the AAA to control at least part of meeting programs, the Public Interest Section has provided a forum for presentation of research at AAA regional and national meetings. Looking at the data from the last two annual meetings, the Public Interest Section has had the 7th largest number of sessions reflecting the 7th largest number of paper submissions. Pretty good for a section which is only 11th in terms of section membership. Our ratio of submissions per member is second only to the Financial Reporting Section. Or maybe a lot of folks submitting papers to the Public Interest Section are not yet members? This gets back to the theme of the last several years-how to increase Public Interest Section membership. Even without the pressure of a 400-active-member requirement (the new requirement is 250), we should continue to think about what the Public Interest Section can do to provide value for members and attract more members.

Let me assure you, however, that there is constant challenge to the power of the sections to control the program, particularly at the Annual Meeting. We need to be perennially involved in AAA governance, vigilant for any initiatives that erode the little self-determination allotted to us. To this end, I intend to explore the possibility of nominating additional candidates to the official slate put forward by the AAA nominating committee so that members have better representation at the higher levels of the AAA.

The best news for the Public Interest Section is the advent of our new electronic journal. *Accounting and the Public Interest* has the potential to introduce a number of U.S. academics to perspectives and ideas that are commonplace in other parts of the world, but practically unheard of in the U.S. As researchers submit to the new journal, the editorial process will cause them to broaden their horizons. Due to its association with the AAA, the new journal may be read and referenced by people who are not already part of the alternative or interdisciplinary perspectives conversation and may add some credibility to the poor lonely researchers in North America who work on public interest issues and concerns. We hope to organize a

conference to help jump-start the journal. This project needs a lot of support from members to get off the ground.

Researchers voicing public interest concerns need to be more involved in conversations on educational and professional issues. Join the new AAA discussion forum and chat area. Add your views to the discussion of the "perilous future" of accounting education. The SEC has been sending a lot of material to accounting departments around the country in hopes that academics will get more closely involved with the independence controversy-both as teachers and researchers. The independence controversy centers on the conflict between an economic view of independence and the profession and a public-interest view. Academic testimony at the recent SEC hearings on independence was divided between these two camps. Researchers at the highest levels of U.S. academia testified in favor of the economic viewpoint-we need to carry on with presenting other views of the profession and making these views heard in counterpoint.

In conclusion, the activities of the Public Interest Section are part of an important political struggle to speak and be heard-territory won in the past cannot be counted on and new battlefronts open regularly. Everyone needs to help in some way. Recruit a new member, submit a paper to a regional or annual meeting, and submit a paper and volunteer to be a reviewer for *Accounting and the Public Interest*. Testify about your beliefs in the classroom and other forums.



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CALL FOR PAPERS

Academy of Accounting Historians
2001 Research Conference
November 15-17, 2001, La Fonda
Santa Fe, New Mexico

Writing Accounting Histories: Genres And Constructions

Organizers:

O. Finley Graves, Kansas State University
Joni Young, University of New Mexico
Vaughan Radcliffe, Case Western Reserve University

Conference Theme: Through this conference, we are interested in exploring the writing of accounting histories. In particular, we are interested in:

- Methodological papers such as on oral history or archival history. What are the difficulties, demands, pleasures, and rewards of such work? What is the contribution of such work to our understanding of accounting and accounting practices?
- Papers that reflect on the literary aspects of accounting histories. How has the existing body of accounting history been framed? As protocol, comedy, tragedy, satire? How does the source of our materials influence our writing style? How does style differ across the various theoretical perspectives that have been brought to bear on accounting history? Has style made a difference in the reception of accounting history?
- Papers on the potentialities of writing accounting histories in the new millennium. Does the writing of accounting history remain a vital research endeavor? Are there ways in which the accounting historian's craft might be further developed to deepen the understanding of and demonstrate the significance of accounting history to a broader audience? Are there incipient new directions in accounting history research and how do they relate to established approaches?
- Papers on accounting history topics in general, preferably ones that illustrate different genres, methods, writing styles, or directions in accounting history research and that might stimulate discussion about the writing of accounting history as well as about the topic itself.

Submission of Papers: The deadline for submissions is **June 15, 2001**. Three copies of papers (double-spaced) and an abstract of 500 words or less should be submitted to:

Professor O. Finley Graves
Department of Accounting, 109A Calvin Hall
Kansas State University
Manhattan, KS 66506-0502
Ph: (785) 532-6184
Fax: (785) 532-5959
Email: fgraves@ksu.edu

Papers are subject to double blind review. Abstracts (but not papers) will be published in the *Proceedings* of the conference and on the Academy's Home Page.

Registration: Registration is \$100.00. This fee includes Thursday evening reception, Friday and Saturday continental breakfasts, Friday luncheon, and Friday evening dinner. Accompanying spouse/guest registration is \$35.00 and includes Thursday evening reception and Friday evening dinner. [Registration forms](#) should be returned to O. Finley Graves, Department of Accounting, 109A Calvin Hall, Kansas State University, Manhattan, KS 66506-0502. Payment may be made by check or VISA.

Hotel Accommodations: The conference will be held at La Fonda on the Santa Fe Plaza. The conference rate is \$139.00 for a single or double. Reservations should be made directly with the hotel at (800) 523-5002 or (505) 982-5511 or by email at reservations@lafondasantafe.com. Be sure to reference the Academy of Accounting Historians. You may visit La Fonda at <http://www.lafondasantafe.com>.

Airport: Santa Fe, New Mexico is served by the Albuquerque, New Mexico Airport. Three shuttle services: (1) Gray Line (800) 256-8991, (2) Santa Fe (888) 833-2300, and (3) Sandia (800) 273-8340 operate between the Albuquerque Airport and Santa Fe. Each shuttle stops at La Fonda. The cost in 2000 is \$50.00 round trip (\$40.00 for Sandia). The last shuttle leaves at approximately 10:00 p.m.

You are requested to contact La Fonda directly for your hotel booking.



Dwight's Corner

"AICPA Withdraws Purchasing Proposal That Contained Intractable Conflicts of Interest," by Dwight Owsen, Assistant Professor of Accounting, East Tennessee State University. Please send any comments to owsend@etsu.edu.

[Note: We have been interested in critiquing conservative economics within its own assertions and assumptions to identify contradictions within its own paradigm. Scientifically, this logical analysis is important for all paradigms, conservative or critical. The author originally wrote this unpublished 1995 letter to the editor that was rewritten in 1997 and now re-edited for brevity and relevance. It comments on a 1995 AICPA initiative reported in *Accounting Today*. This was when the AICPA was beginning some of its expansionist programs under its current leadership. Besides historical merit, we find it relevant today because of the AICPA's latest initiatives of the AICPA Portal that commercializes our integrity and also gives certain AICPA insiders a large share of its equity of a new for-profit corporation that would run the Portal.]

The AICPA has embarked on an expansionist program for current and new member services that violates some principles for the prudent management of professional societies. Most importantly, the AICPA as a professional organization representing its membership should not be competing in related businesses that its members could provide as private practices. It might serve its membership as an incubator for these services. But as these markets mature and private alternatives progress, the members should

equally have the opportunity to develop their own businesses in the new area as the AICPA moves out into other new situations and innovates in fulfilling other member services.

However, if it continues to use most of its 700 employees for maintaining its presence in mature markets, it works against its own members. Members are in the awkward position of paying an organization to compete with them while the AICPA neglects development of alternative and innovative membership services other than the development of for-profit spin-offs. Again, for-profit spin-offs should be left to outside private businesses. Other possible initiatives include downsizing its own staff to live within its own members' dues. Downsizing would also allow it to avoid the necessity of paying its CEO a princely sum usually reserved for senior partners of the national accounting firms.

In an interesting story reported in *Accounting Today* in its August 21, 1995 issue, the AICPA at that time was advancing a proposal to centralize state society CPE purchasing to an AICPA board. The AICPA argued that this would provide increased efficiencies from large-scale centralized purchasing, a national clearinghouse for CPE seminars, and its leadership for setting common standards for computerized presentation platforms. It would also allow the spreading of the massive fixed costs of shifting to these new technologies over more units to develop economical CPE products. At that time, these new technologies were multimedia and interactive CD-ROM. Today, we can add servers and the Internet.

However, it was and is unlikely that obtaining these benefits for the membership requires an AICPA purchasing board. Observers may have felt that the AICPA was trying to use, through its proposed nationwide negotiation and purchasing functions, the organization and prestige of the state societies, combined with its own, to regulate (or perhaps just burden) its competition in view of the drastic decline in its market share. They may have AICPA's call for new thinking as really an old-fashioned grab for the growing \$150 million CPE market at that time.

Other observers may have seen the AICPA proposals as an effort to secure enough volume for its and the state societies' products to compete in an emerging high fixed-cost industry. Instead, it might have done better with common advertising and joint catalogs, perhaps incentive arrangements between institutions. A centralized purchasing board, no matter how well devised, will contain so many inherent conflicts of interest as to denigrate the profession, certainly as long as the AICPA remains a CPE provider. A libertarian observer could have made the following arguments then and they still are true today. Though the board proposal has been put on hold, the AICPA two years later under its new leadership is vigorously pursuing an expanded plan of offering CPE seminars and tapes. Let us consider why this might now be in the best interests of its membership.

The AICPA's Lack of Comparative Advantage

The AICPA and the state societies have the natural expertise and prestige for the live-lecture trade and will continue to succeed here if they just keep up to date and rotate their presenters rather than the few insiders they use today. With the new technologies, the AICPA is up against sophisticated

mass marketers such as the book conglomerates who have large sales staffs, expert production teams, and huge financial wherewithal. In addition, a few extraordinarily quick entrepreneurs will be players in this market, the Bill Gates types who are both experts in accounting and the new presentation technologies.

Therefore, with no economic logic for the AICPA to succeed in this new market, the AICPA is poised to lose enormous amounts of its members' money. Perhaps the AICPA sees this and is using a centralized purchasing board as a way to get franchising or marketing fees out of a market escaping it. In any case, the new presentation technologies for CPE will reach the practitioner faster and less expensively if we allow the tremendous efficiencies and enormous in-house research staffs that traditionally come from our nation's largest enterprises to bring them.

Strangling Grassroot CPE Initiatives

Though it may do little to stop the large outside providers, a centralized system would limit the processing of thousands of grassroot CPE initiatives that spring from the genius of individual practitioners. This would slow the spread of new ideas within the profession and reinforce critics who hold that accountants are slow business innovators.

Should the AICPA Choose Courses for Members?

The AICPA proposal comes at a time when the independent providers have captured two-thirds of the CPE market from the AICPA and the state societies. This record of failure should raise doubts that an AICPA purchasing board will be more effective than free markets in selecting interesting, innovative courses that are both satisfying to its membership and offer practitioners the maximum number of workable ideas.

Higher Prices and Reduced Selection

CPAs understand that centralized industry purchasing means reduced competition and higher prices. Conservative practitioners, such as many partners of the national accounting firms, have argued for years that regulation through centralized purchasing, regardless of safeguards, defeats the efficiencies of the free market. Members also may object that the AICPA, nonprofit sustained by dues and sponsorships, is both providing seminars and regulating competition. Given the prerequisite technical knowledge, the independent providers are usually CPAs or employers of CPAs. Even before a centralized purchasing board, these CPAs are paying membership fees (and the taxes the AICPA does not) for the privilege of competing with them.

Because the AICPA is also a provider, critics may suspect that it will keep CPE prices high when it negotiates for its membership. They also understand that unregulated free markets eventually develop CPE products that are satisfying for the CPE customer desiring training with a constantly improving quality/price ratio. An improving CPE product is also the best way to reduce criticism about controversial AICPA mandates for CPE credit.

Poorer Quality

All organizations, including professional societies, suffer from what the decision theorist Herbert A. Simon calls "satisficing." Decision makers in organizations tend to select the first adequate presenter for a CPE seminar

instead of continuing to search for the best possible one. Once identified, their bent is to rely on these presenters in perpetuity rather than risk new, more innovative presenters. Unlike not-for-profits, this tendency by managers toward satisficing is disciplined by a free market where independent providers participate.

A National Clearinghouse

The AICPA does not need a centralized purchasing board for it to catalog, without evaluation or even understanding, a voluntary list of providers offering PCE courses and mail it to the membership. A small submission fee could easily cover this compilation by the AICPA staff. However, the evaluation of thousands of course submissions by a purchasing board staff would require the use of expensive, highly trained personnel. The resulting submission fee would be so expensive that it would deter innovative, one-shot CPE sessions.

Common Presentation Technology Platforms

Independent providers and their computer vendors are in a better position to select compatible standards on presentation-platform technology and have more business reasons to be right than the AICPA. This is because the independent providers are less encumbered by procedural legalisms than nonprofit professional societies since the bottom line more effectively forces change on them.

Can the AICPA Quickly Shed Obsolete Platforms?

Also important is whether the AICPA can rapidly leave an obsolete platform it previously mandated. Because the AICPA runs by mandate rather than market discipline, the free market will kill off out-of-date platforms faster and more consistently than the AICPA. In addition, there is some economic logic for the AICPA to retard the continuing implementation of new technological platforms because these will require massive new capital investments for the AICPA's own CPE offerings.

AICPA May Co-opt Purchasing Boards

The proposed safeguards for the purchasing board's independence, that only members from nonprovider state societies may sit on the board, may not convince critics. These critics may conclude that state society members, ambitious for promotion, could be co-opted by the large number of prestigious AICPA boards.

Political Correctness at the AICPA

As a policy organization, the AICPA understandably takes accounting positions that may be controversial even within its membership, and it has its own organizational imperatives. These biases may leak into its purchasing information, restricting what is politically correct for CPE sessions to that which fits the dogmas of its current leadership and major patrons. In the free market, individual practitioners can simply buy another product if they feel a vendor is imposing its positions on them. Thus, practitioners are unlikely to want their CPE lectures to be driven by an AICPA-policy agenda. If a national purchasing board were adopted, it would be essential that the AICPA adopt a CPE "academic freedom" provision in its Code of Professional Ethics.

Members want the current free market that allows a maximum number of providers and offerings including those of the AICPA. However, if the AICPA is really interested in regulating this market, realistic conflict-of-interest rules would require it to get out of presenting CPE offerings. Eventually the AICPA, continuing to lose market share, may wish to opt out of providing CPE products so that it could channel its efforts to where it can make a unique contribution. It is possible with large sums of donor money from the largest accounting firms and with some legalistic coercion, that the AICPA may be able to hide its inherent disadvantage in providing CPE programs for many years. Nevertheless, the AICPA's proposal to create a national CPE purchasing board only aggravates current market forces while denigrating the profession. That the AICPA has retracted the purchase board proposal does not mean that it will not be brought up again shortly in a new guise, nor does it address the question that the AICPA should not be in businesses where its members could profitably serve.



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Reviewers Needed

People are needed to review papers submitted to our section for the 2001 Annual Meeting. Anyone interested in lending their expertise in reviewing should contact the Public Interest Section National Meeting Program Coordinator:

Richard Baker
University of Massachusetts Dartmouth
Phone: (508) 999-8423;
Email: rbaker@umassd.edu

Your assistance will be greatly appreciated.



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Minutes of the Business Meeting in Philadelphia

The meeting was called to order at 10:25 by Parker, who noted that the two-year term of office seems to be working well. Parker also noted that we have strengthened and stabilized membership over the last year, and we have broadened the scope of our members' interest areas.

The minutes of the prior AGM were accepted as distributed.

There were no nominations for the section's Exemplar award this year, thus no award will be made.

Filling announced that membership is currently at 378, up from 356 at this time last year, largely due to an increase in associate members. The coming year will include a membership drive featuring a free CD with each membership. The CD is a compilation of papers from the last six years' APIRA, CPA and IPA conferences, and includes audio tracks of talks by Stanley Aronowitz and Abe Briloff at CPA 99. The membership coordinator will also be exploring joint membership arrangements with the British Accounting Association and the AAANZ. Consideration is also being given to soliciting members from other disciplines.

Radcliffe began his report on Research and CPE activities by noting that thanks are due to all those involved in making the PI section one of the most active. He stated that the critical research CPE session was largely comprised of new faces, as was the special session launching the new section journal, *Accounting and the Public Interest*. Radcliffe asked members to make a point of thanking Prem Sikka for his efforts in doubling our Annual Meeting session presence. He closed by suggesting that we need to continue to engage the AAA and broaden acceptance of public interest accounting.

Williams reported that there were some minor problems with newsletter distribution and voting. He announced that starting with the Fall 2000 Edition the newsletter will be available on the web site only. He further announced that he is soliciting content for the newsletter, and commended Dwight Owsen for his willingness to contribute. Williams closed by asking members to recognize the considerable contributions Lee Parker has made to the section over the last several years.

Reiter stated that the majority of the regional coordinators will be staying on, so we should have an effective presence at regional meetings this year. Region coordinator reports were then presented:

Mid-Atlantic [Harris]

No category papers were submitted for the Mid-Atlantic regional conference. We are actively soliciting papers for this year's meeting.

Northeast [Baker]

PI papers make up two sessions at the Northeast regional conference, out of ten submissions.

Southwest

No papers were submitted for the Southwest Regional conference. We are actively soliciting papers for this year's conference.

Western [Doucet]

PI papers populated one session at the Western regional meeting.

Ohio [Grant]

The Ohio section had no PI coordinator for part of the year, which resulted in no papers at the Ohio regional meeting. We expect things to be more active this year.

Southeast [Schwartz]

PI papers comprised two sessions at the Southeast regional meeting.

Midwest [Dudley]

No report.

Annual Meeting Report

Sikka thanked submitter and reviewers for their efforts, and noted that more than 70 people were involved. Auditing and Financial Reporting are the only sections with more sessions than PI. Sikka introduced Richard Baker as Annual Meeting Papers Coordinator for the coming year. Baker asked that all members consider submitting at least one paper for next year's Annual Meeting.

Filling announced that Larry Kalbers was presenting a paper at a session during this time, and read the election results:

Chair-elect: Vaughan Radcliffe
Director of Research and CPE: Michael Gaffikin
Secretary/Treasurer: Steven Filling

Filling read the Treasurer's report. The section continues to have a reasonable cushion against unexpected expenses, and is in much the same financial position as in prior years. Filling also noted that the section journal will require some additional outlay, which should be counterbalanced by a reduction in expense due to elimination of newsletter mailing.

Dillard emphasized the call for papers for the new section journal, *Accounting and the Public Interest*. He stated that as editor, he has been working with AAA administrative staff to further acceptance of strictly electronic journals. He announced that the AAA will be charging the section approximately \$32

per "page" for quality assurance. This fee covers the cost of formatting and proofing the journal.

Dillard noted that he is encouraged by submissions to date, and by reviewer responses. Articles will be posted as soon as accepted. Dillard also stated that we now have an ISSN number for the journal, which should increase acceptance of the journal as a publishing venue. Dillard closed by thanking the editorial board and reviewers for their efforts and suggesting that what will make our journal a success is more good submissions. He noted that since we are not publishing on paper there are very few constraints on publishing quantity—we can publish as many as we get.

President's Remarks

Reiter thanked Parker for his efforts during the past two years and noted that she views her role as that of coordinator of efforts, focusing especially on inclusivity and fostering new ideas. Reiter asked that any members with issues which need to be pursued forward them. She asked the section's support for her intent to have Radcliffe attend council meetings as well.

Awards Committee

Williams listed current members of the awards committee: Williams, Owsen, Louwers, and Venable. He announced that the committee will be putting award criteria on the web site in the near future. Williams stated that one necessity for consideration is the committee's ability to get some documentation for nominees (especially those from outside the PI section). Louwers suggested that maybe a wider forum for award presentation would be good, such as the ethics symposium lunch.

Other

Louwers announced that the ethics work group has been attempting to get the AAA to accept a code of conduct. The AAA has been reluctant to date to do so, and has proposed numerous revisions to the proposed code. The work group is soliciting grassroots support to convince the council that the code is needed.

Reiter asked for suggested members for the nominating committee, which is headed by the immediate past president (Parker). Nominated and accepted for membership were Dwight Owsen, Christine Cooper, and Ann Watkins.

Owsen asked that the bylaws be altered to allow electronic voting for section officers. Williams noted that no alteration is needed, and that we will be making use of electronic voting henceforth. Mayer asked that a "no" option be included on the ballot so that the possibility of write-in/other/no candidates could be considered. Williams noted that changing the ballot in that manner would require a bylaws amendment.

Radcliffe stated that one of his goals is to approach the AAA council about section representation at the doctoral/new faculty consortia. St. Pierre

announced that he is lobbying as an "outlaw" candidate against the council slate, and asked for members' support.

The meeting was adjourned at 11:45.



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New Directions For Accounting-Ethics Research

Sixth Symposium On Ethics In Accounting

Call For Papers: March 1, 2001

The Professionalism and Ethics Committee of the AAA invites papers for the Sixth Symposium on Ethics in Accounting, to be held immediately preceding the 2001 AAA Annual Meeting in Atlanta. Because of the current importance of the issue, we hope to devote at least one session to focus on new directions for accounting ethics research. We also welcome papers examining any other aspect of ethics in accounting. At the author's discretion, papers will also be considered for publication in either *Research on Accounting Ethics* or *Accounting and the Public Interest*, which is a new journal published by the Public Interest Section of the AAA.

Scope and Aims of Symposium

The purpose of the symposium is to explore new frontiers of ethics research in an accounting context. The symposium will provide an opportunity for researchers and practitioners interested in ethics in an accounting setting to discuss recent research, exchange information, to network, and to discuss emerging issues encountered in practice. Both presentation and forum sessions will be included in the program.

Location and Dates

The symposium will be held in Atlanta 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 (1) copy of the completed manuscript should be transmitted as an attached Word file to Linda Thorne (lthorne@schulich.yorku.ca) on or before **March 1, 2001**. To preserve the anonymity of the review process, please

remove any references to authors on the cover page and in the body of the paper.

A nonrefundable submission fee of US \$10 (made payable to the American Accounting Association) should be submitted concurrently to:

Linda Thorne
Schulich School of Business
York University
4700 Keele Street
Toronto, Ontario M3J 1P3
lthorne@schulich.yorku.ca
Phone: (416) 736-5062
Fax: (416) 736-5687

Please indicate in your submission cover letter whether you want your submission to be concurrently considered for publication in either *Research on Accounting Ethics* or *Accounting and the Public Interest*. Professor Bill Schwartz (Editor of *Research on Accounting Ethics*) and Professor Jesse Dillard (Editor of *Accounting and the Public Interest*) have graciously waived the journal submission fee.



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Call For Papers

Third Asian Pacific Interdisciplinary Research in Accounting Conference

July 15-17, 2001
The University of Adelaide, South Australia

In Association with *Accounting, Auditing & Accountability Journal*

After its first two conferences in Sydney (1995) and Osaka (1998), APIRA now moves to Adelaide in 2001. The premier food and wine city of Australia, center of a thriving arts and film industry, and a top-rated convention city in the Asia Pacific, Adelaide is home to the editorial offices of AAAJ. Following the large international contingent at Osaka, we are expecting APIRA Adelaide to be the largest conference of its type ever held in Australia.

We seek papers addressing the relationships between accounting, auditing, and accountability and their social, economic, institutional, and political environments.. Our scope includes: Social and Environmental Accounting; Accounting and Gender and/or Feminist Theories; Accounting and Accountability in the Public Sector; Nonprofit Organizations' Accountability; Accounting Policy and Standard Setting; Corporate Regulation and Accountability; Accounting Professions; New Forms of Accounting and Auditing; Professional and Business Ethics; Accounting and the Public Interest; Critical, Explanatory, Oral and Visual Approaches to Accounting History; Critical and Ethnographic Case Studies of Accounting in Action; Accounting and Management Planning and Control; Accounting and Technology; Accounting and Culture; Accounting and the Home; Methodological and Theoretical Issues; Accounting Communication.

Completed papers must be sent in MS Word file format by email to Professor Lee Parker at the AAAJ editorial office (below) no later than **February 5, 2001** (extended from December 1, 2000). All papers will be refereed. Refer to web site address above for further submission requirements and details.

Emerging Scholars' Colloquium

A forum for doctoral students, new faculty, and emerging researchers will be held on July 14, immediately prior to the conference. Attendance is strictly limited and will be by application. Refer to web site for further details.

All Inquiries to:

APIRA 2001 web site : <http://www.commerce.adelaide.edu.au/apira/>

Email : aaaj@commerce.adelaide.edu.au

Postal :

APIRA 2001, School of Commerce
The University of Adelaide Adelaide,
South Australia 5005

Conference organizer:

Ms Gloria Parker
Telephone: 61-8-8303 5524

Conference Chair:

Professor Lee D. Parker

Conference Committee:

Professor James Guthrie
Macquarie Graduate School of Management

Professor Jesse Dillard
University of New Mexico

Professor Richard Laughlin
Kings College, University of London

Professor Hiroshi Okano
Osaka City University

This Conference is sponsored by CPA Australia.



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Announcement

The University of South Australia is sponsoring a one-day Research Symposium on July 18, 2001, (immediately following the Asia-Pacific Interdisciplinary Research in Accounting conference).

Call For Papers

Symposium 2001 on: The University in the New Corporate World

Wednesday, July 18, 2001. University of South Australia, City East Campus, Adelaide, South Australia

Symposium web site: <http://business.unisa.edu.au/symposium>

Aims And Scope

The School of Accounting and Information Systems, University of South Australia, in collaboration with the *Critical Perspectives on Accounting Journal*, will host a one-day 2001 Symposium on the Role of the University in the New Corporate World. The symposium will explore the university's emerging role in addressing contemporary socio-economic challenges brought on by the globalization of finance and production activities. Topics include (but are not limited to) ethical issues stemming from tensions between societal and economic interests, the supply of managerial skills to emerging labor markets, research and knowledge dissemination about emerging business methods and practices. The symposium aims to bring together interested faculty, professionals, policy makers, accounting students, and others concerned with regulatory issues in the corporate, university, government, and financial sectors.

Symposium Format

A discussant-led format will be employed, whereby a discussant presents succinct summary and appraisal of the author's paper. The author then delivers a short reply prior to a general discussion. The papers, and the discussant's initial comments, will be available for viewing on the web before

the meeting. At a combined closing session, chairs of each concurrent session will convey a summary of session discussions.

Registration, Location And Dates

This meeting is by invitation only. If you wish to participate, please contact Kala Saravanamuthu no later than May 30, 2001. A nominal registration fee will be charged. The symposium will be held at one of the campuses of the University of South Australia. City East Campus is conveniently located in the central business district of Adelaide. It will be held on July 18, 2001, from 9 AM to 5 PM.

Submission Deadlines And Publication Support

Complete manuscripts, working papers, abstracts are welcome. All submissions are to be made as an email attachment (single file only) with a 3.5" disk to follow up via regular mail. Use a recent Word format. Submissions should include the name, address, email, telephone, and FAX numbers of all authors, designating the corresponding author. Submission is taken to signify that the author(s) grants permission to have the paper loaded on the web site. Early submissions are encouraged. The deadline is February 15, 2001. Authors will be advised of the editorial panel's decision in April 2001.

Publication Of Proceedings

A selection of suitable manuscripts (together with discussant's comments where appropriate) will be published in a special symposium issue of the *Critical Perspectives on Accounting* journal. For additional information, please contact the conference organizers:

Kala Saravanamuthu
School of Accounting and Information Systems
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Volume 29, No. 1

Fall 2000

Announcing a New Electronic Journal: *Alternative Perspectives on Finance and Accounting*

Editor: Skip McGoun, Bucknell University
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Alternative Perspectives on Finance and Accounting is an entirely electronic journal. Under a distinguished international editorial board of scholars and practitioners, the journal will maintain traditionally high standards for blind review, revision, and publication of papers. All of these functions, however, along with submission and distribution, will be 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 which are not commonly addressed.

Alternative Perspectives on Finance and Accounting also solicits: (1) articles describing alternative teaching methods and experiences teaching alternative perspectives; (2) survey articles that summarize and critically review the current status of research on a particular issue; (3) tutorial articles that 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.

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CALL FOR PAPERS

Critical Perspectives on Accounting Special Issue on Accounting and Empire

Recently there has been a growing interest in research aimed at examining the role of accounting and accountants in the enactment of imperialism and in the construction and maintenance of empire. This research has primarily focused on the deployment of accounting, accountants, and their practitioner bodies in the context of late 19th century British imperialism. The purpose of this Special Issue is to broaden the scope of inquiry. The issue aims to bring together papers which not only seek to further our understanding of the constitutive role of accounting in the furtherance of the late 19th century British imperialist project, but also papers that explore the articulation of accounting and empire in other contexts.

The Special Issue welcomes research that is based on historical and contemporary, formal and informal empires, and that reflects a wide variety of settings. Issues of importance include:

- What specific roles did accounting and accountants play in various forms of imperial governance and control, including the control of indigenous, slave, and settler populations?
- What roles do accountants and accounting play in the continuation of various forms of imperialist intervention, influence, and control?
- What are the imperialist continuities and discontinuities from the standpoint of the periphery and how do they impact on the organization and practice of accountancy?

An examination of these issues permits us to begin to explore the theme of "diversity within unity and unity within diversity" as it relates to the specific and particular roles played by accounting in the context of empire. It gives prominence to the many subaltern voices that still remain silent in an accounting literature, which continues to privilege the experiences of the center over those of the periphery. This focus has a particularly strong

contemporary resonance as the increasing homogenization and harmonization of accounting practice and education have prompted comments from the periphery (as well as some parts of the center) of a continuing accounting imperialism. Authors are asked to follow the Instructions for Authors included at the back of any issue of *Critical Perspectives on Accounting*. All papers will be subject to CPA's normal refereeing process. Authors wishing to discuss their paper prior to submission may contact either of the Special Issue guest editors (Marcia Annisette: manniset@emp.uc3m.es or Dean Neu: dneu@ucalgary.ca). The deadline for submissions of papers is **January 31, 2001**. Authors should submit their manuscripts electronically (in Word or WordPerfect format) to Marcia Annisette at manniset@emp.uc3m.es.

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Volume 29, No. 1 Fall 2000

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