THE NEWSLETTER OF THE AAA



DIVERSITY

The International Federation of Accountants (IFAC) spotlighted on their website a research article authored by Dereck Barr-Pulliam, Helen Brown-Liburd and Ivy Munoko.







SUPPORTING INTERNATIONAL STANDARDS

Digital Transformation & Innovation in Auditing: Insights from a Review of Academic Research

[Screenshot above taken from the website of the International Federation of Accountants, Knowledge Gateway - Supporting International Standards page, on July 22, 2023. URL: here]

IN THIS EDITION: Results of the 2022-2023 Diversity Section Member Accomplishment Survey | Message from the President | 2023 AAA Annual Meeting Diversity Section sponsored sessions | Next Midyear Meeting | New Section Officers

Table of Content

- 04 Letter from the president
- 08 Section Breakfast at AAA
- 10 Awards
- 16 Publication
- 26 Promoting Diversity Starting at Home
- 28 Editorial Roles
- 30 Leadership Roles
- 33 Grant Recipients
- 35 Advising Roles
- 37 Promotions & Tenure
- 39 Members in the Media
- 45 Midyear Meeting
- 47 Section Officers 2023-2024

Our members reported the following list of accomplishments for the 2022-2023 academic year:





Diversity Section Value Propositions







COMMUNITY

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

DIVERSITY RESEARCH

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

FACULTY DEVELOPMENT

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

PARTNERSHIPS

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

INFRASTRUCTURE

 To provide high-quality, cost-effective services and support for the programs and activities of the Section

Section President 2022-2023

A LETTER FROM OUR PRESIDENT

Dear Diversity Section Members:

The time has come to pass the baton to Veena and reflect on this past year. To say it went by fast is an understatement, and to say it was not what I expected is a massive understatement. First and foremost, my deepest thanks to all the officers and chairs of the section who really kept it all going. And special thanks to Shauna and the AAA staff, who do not get enough credit for all they do. I wish there were more I could have done, but as I transition to Past President and chair of the nominations committee, I ask for your help so we can all assist Veena as she steps into the president role and Amelia as she becomes Vice President/President-Elect. Please come forward and volunteer for your section he it an officer role, chair of the midwar or annual meeting, or another role. Inquire with section, be it an officer role, chair of the midyear or annual meeting, or another role. Inquire with

I think the most impactful way you could help is to prod your department heads and colleagues to join our section. In the current climate of diversity, ask your department to make a statement that diversity is important. Detractors are using the recent supreme court ruling to justify attempts to kill all diversity programming in higher education. The actual ruling is very narrowly focused but feeds a climate opposed to what we fight for in this section. AAA can group bill the section membership for the entire department as they did for us at Oklahoma State when Angela Spencer, Interim Head of the School of Accounting, inquired with AAA and had our entire department join the Diversity Section. Yes, she was supporting me as President, but it was a statement that we value diversity as a unit. We have also completed The Architecture of Inclusion certificates as a faculty, treating each module like a book club where we watched the module and then gathered to discuss. https://aaahq.org/education/DEIB

Last, please check the schedule for the Diversity Section sessions and attend as many as possible at the annual meeting. I look forward to seeing you soon! Two items of business for the section meeting bright and early for breakfast on Tuesday, August 8 (please be there!). I will ask for two motions to be brought to the table, discussed, and voted on.

1. To consider the criteria for the Innovation in Research Award with respect to section membership, with three possible alternatives.

Our Any AAA member is eligible for the award, only Diversity Section members are eligible for the monetary portion of the award (current language).

Any AAA member is eligible for the award, including the monetary portion.

Only current Diversity Section members (at least one on co-authored papers) at the time of the nomination are eligible for the award.

To move forward with the process, to be carried out by the executive team, to amend bylaws, create, and fill a Vice-President-Practice position for the section.

Currently, this position does not exist in the Diversity Section but does in others.

I will share a message with those who can attend the meeting on August 8, but for those who are unable, it has been my honor to serve you in this role. I thought my time was going to be spent much differently and I would get more done than I did. I had the honor and privilege of learning from and getting to know Kirsten, whose enthusiasm and care are amazing. And I can't put into proper words both what I learned from the experience and what it meant to me to step in for Sandra on Council. I could never fill her shoes, much less have the fabulous shoes she owned, but just trying to imagine and emulate how she would have handled things improved me as a colleague and as a person. I am certain I did not do it with her grace, but I certainly tried to do it with her heart. I look forward to the days ahead, fighting for what we know to be the best thing for our students and higher education, a world where all are given not just a seat at the table but a voice in the offerings.

Sincerely,

Craig A. Sisneros, Ph.D. Patrick B. Dorr Assistant Professor of Accounting Oklahoma State University AAA Diversity Section President 2022-2023



6

Incoming Section President

2023-2024

A Letter From Our Incoming President

Dear Members of the Diversity Section,

It is with great pleasure and enthusiasm that I address you as the newly elected President of the Diversity Section of the American Accounting Association. I am deeply honored (and pleasantly surprised) to have been entrusted with this esteemed position.

First and foremost, I would like to warmly welcome all our members, longstanding and newly joined as we begin this new year. The Diversity Section is a community that thrives on its members' diverse perspectives, experiences, and backgrounds. Our collective mission is to promote diversity, equity, and inclusion in all aspects of accounting **education**, **research**, **and practice**. As the incoming President, I am committed to amplifying underrepresented voices, driving meaningful change, and creating opportunities for our members to succeed. I firmly believe that diversity is not just a buzzword; it is the key to unlocking our full potential as a profession.

During my tenure, I intend to focus on three key pillars:

Nurturing Education: Education is the cornerstone of progress. We will strive to develop initiatives that enhance diversity and inclusion in accounting education, ensuring that students from all backgrounds can access quality resources, mentorship, and networking opportunities. By equipping the next generation with the skills and mindset necessary for an inclusive profession, we will build a stronger and more vibrant community. I call on you to share with me your ideas and suggestions, and stories of successes and/or failures at your school so we can all learn and grow. I also challenge all members to earn and embrace the **AAA DEIB certificate: The Architecture of Inclusion**, developed by Barbee Oakes. Remember, it is free to all AAA members.

Advancing Research: We will encourage and support rigorous research that explores the impact of diversity and inclusion in the accounting field. By promoting scholarship that addresses the challenges, opportunities, and best practices in this domain, we will contribute to the knowledge base and inspire evidence-based change.

Advocating for Change: It is important to remember that we are a leading voice in the accounting profession; it is our duty to advocate for diversity and inclusion at every level. We will actively engage with stakeholders, policymakers, and industry leaders to shape policies, promote equitable practices, and create a more diverse and inclusive profession. Raise your hand and volunteer to be diversity advocates at your school, the AAA, and your community. Encourage and invite professionals in practice to be involved in our section. By standing united and driving change together, we can create a lasting impact.

I am thrilled to work alongside our dedicated AAA staff and Section committees, as well as section members. Your expertise, passion, and commitment to diversity and inclusion are invaluable assets that will propel us forward. I invite you to actively participate in our initiatives, share your ideas, and collaborate with fellow members to make a meaningful difference.

In closing, I extend my heartfelt gratitude to our outgoing President, Craig Sisneros, for his exceptional leadership and tireless efforts. I also express my deep appreciation to the Diversity Section for entrusting me with this responsibility.

I look forward to an extraordinary year to serve as your President. Together, let us forge a future where diversity is celebrated, inclusion is the norm, and every member of our profession thrives.

Warmest regards,

Veena L. Brown, CPA, Ph.D. Associate Professor of Accounting Director of Accounting Programs Sheldon B. Lubar College of Business University of Wisconsin-Milwaukee pronouns: she/her



OUR SECTION EVENTS AND SESSIONS AT THE AAA ANNUAL MEETING

ADD THIS EVENT TO YOUR ANNUAL MEETING SCHEDULE!

Diversity Section Breakfast and Business Meeting at the AAA Annual Meeting

Please mark your calendars for our **Section Breakfast and Business Meeting** to be held on **Tuesday, August 8, from 7:00 am-8:15 am, Mountain Time.** Join us to connect with your colleagues from around the world and the Section, stay up to date on current Section information, share resources, and be part of the conversation!

Pre-purchase of ticket required. Deadline to purchase: Wednesday, July 26th (Tickets will not be sold onsite).

(If you need to make an addition to an Annual Meeting or CTLA registration that has already been processed, <u>CLICK HERE</u> to download the change form. Email the completed form to <u>ar@aaahq.org</u>, or fax it to 941-923-4093, or mail it to AAA, 9009 Town Center Parkway, Lakewood Ranch, FL 34202. Forms must be received by *July 26, 2023*. All additions are based on availability.)

OUR PHENOMENAL DIVERSITY SECTION PROGRAM—WHICH SESSIONS AND PANELS WILL YOU ATTEND?

During the three-day meeting, the Diversity Section will host many impactful sessions The current schedule (with session numbers and topics) is as follows:

Monday, August 7: 2:00 pm-3:30 pm

• **Session 2.06**: Panel — Integrating New Online Tools for Teaching and Learning Accounting in African Institutions



 Panelists: Bruce Committee – Critical Accounting Society, George Mickhail – Bryant University-Beijing Institute of Technology Program, Fohrettin Ockabol – Accounting Projects, Aida Sy – Farmingdale State College-SUNY, Anthony Maxwell Tinker – Baruch College-CUNY

Monday, August 7: 4:00 pm-5:30 pm

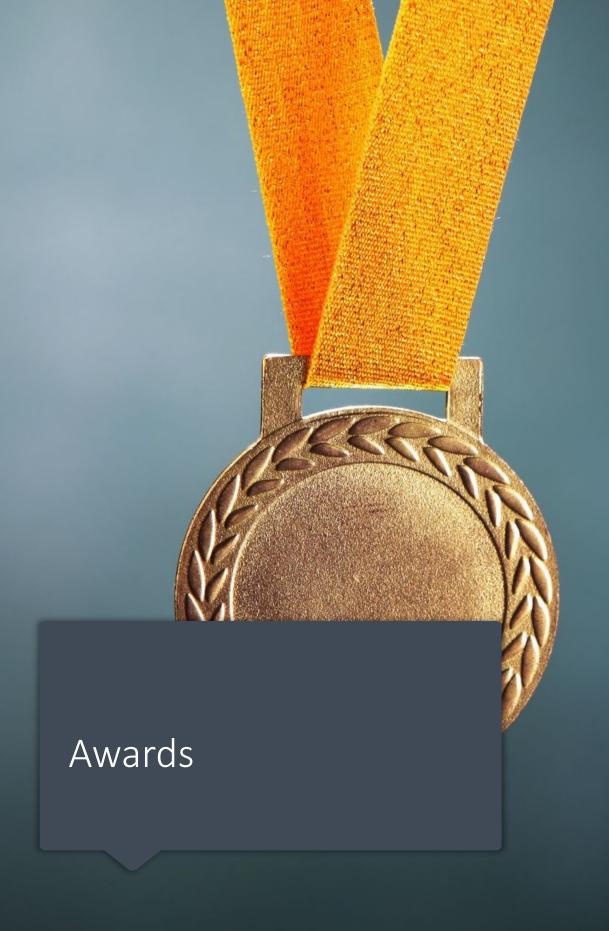
• **Session 3.11**: Diversity and Corporate Governance

Tuesday, August 8: 2:00 pm-3:30 pm

- **Session 5.05**: Panel Beyond Checking the Box: Making it Real: Success and Repercussion from DEIB Efforts in Accounting Academics
 - Panelists: Diego J. Baca, CPA EY (Senior Manager) and Colorado Society of CPA's (Board of Directors Chairperson), Stephani Mason DePaul University, Norma Ramirez Montague Wake Forest University, Cynthia W. Turner The Ohio State University

Wednesday, August 9: 10:15 am-11:45 am

• Session 7.16: Current Trends in Diversity in Education and Research

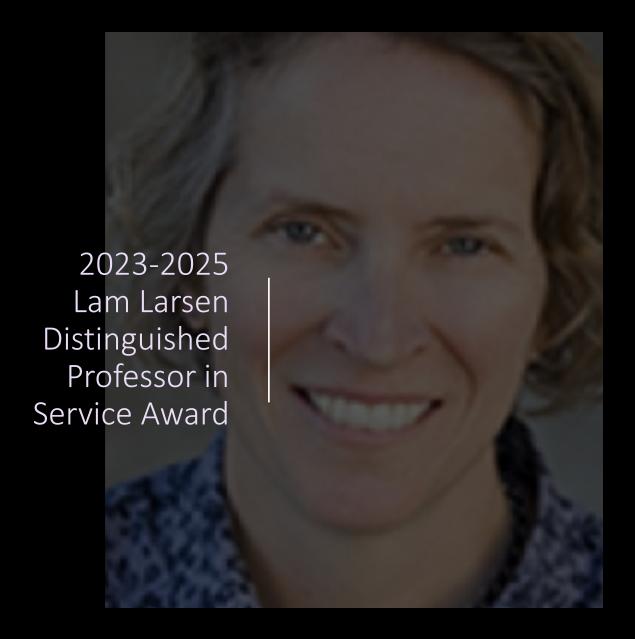




Alessandro Ghio, Université Laval, Nicholas McGuigan, Monash University, and Thomas Kern. "Designing Accounting Futures: Exploring Ambiguity in Accounting Classrooms Through Design Futuring," Issues in Accounting Education (2021) Vol. 36. No. 4. pp. 325-351

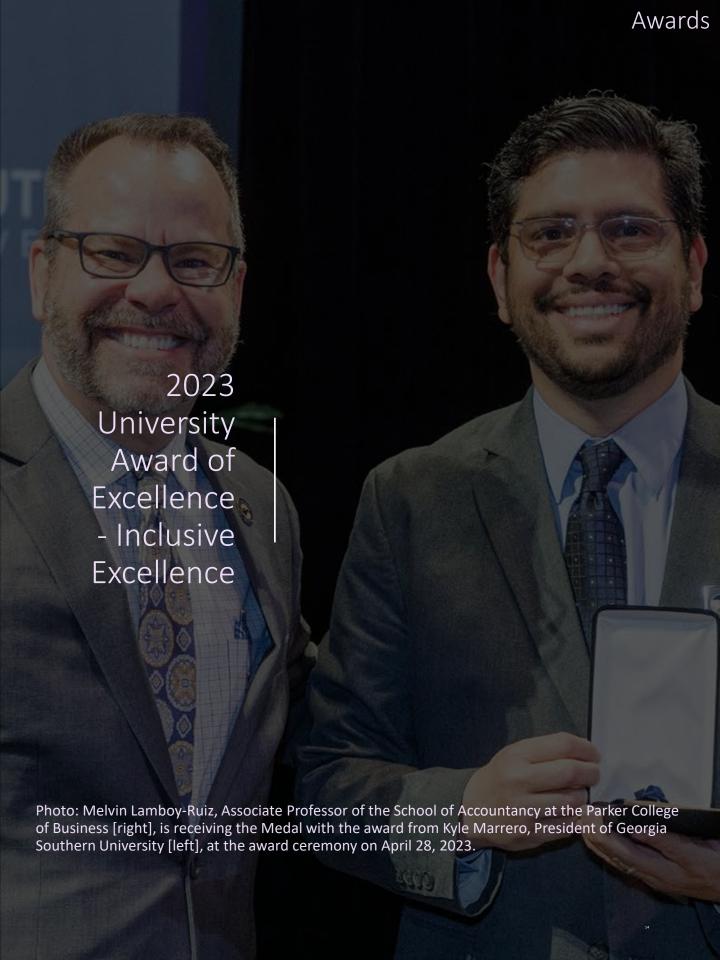


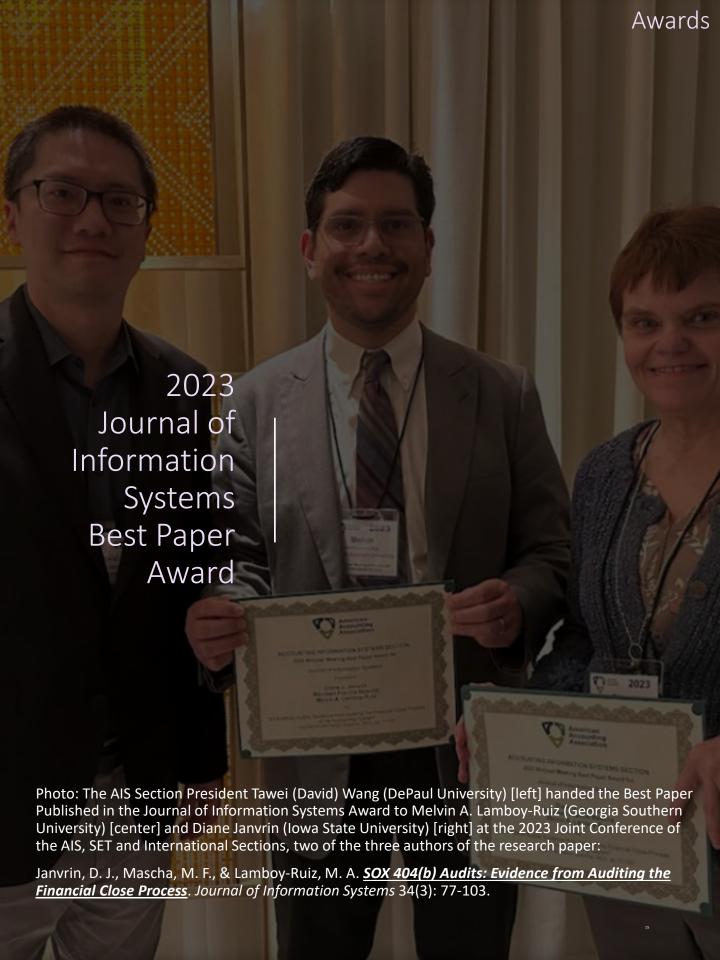
Carol Cain (Sara Lee Endowed Associate Professor of Accounting, Department of Accounting, Economics, and Finance, Winston-Salem State University) was the recipient of the 2021-2022 Cedric S. Rodney Service Award from the Winston-Salem State University. WSSU honored faculty and staff members for excellence in teaching, research, service, and procuring grant funding. More information HERE.



Theresa Hammond, Professor of Accounting from the Lam Family College of Business at the San Francisco State University received the 2023-2025 Lam-Larsen Distinguished Service Professorship Award in recognition of Theresa's outstanding and diverse service contributions to the campus community and the general community at large. More details at https://cob.sfsu.edu/faculty/distinguished-service-professorship.

13







Academic Research Publications

Publications are listed in alphabetical order by the member who submitted the information in the Section Member Accomplishments Survey. URLs for each article are embedded into each image.

> Barr-Pulliam, Dereck **Assistant Professor** School of Accountance **University of Louisville**



Journal of Accounting Research

Original Article | 🗈 Open Access | 💿 🕦



Auditors' Use of In-House Specialists

ALEKSANDRA "ALLY" B. ZIMMERMAN, DERECK BARR-PULLIAM, JOON-SUK LEE, MIGUEL MINUTTI-MEZA 🔀

First published: 23 April 2023 | https://doi.org/10.1111/1475-679X.12485

ISSUES IN ACCOUNTING EDUCATION Vol. 38, No. 4 November 2023 pp. 1-28

American Accounting Association DOI: 10.2308/ISSUES-2023-013

The ChatGPT Artificial Intelligence Chatbot: How Well **Does It Answer Accounting Assessment Questions?**

David A. Wood, Muskan P. Achhpilia, Mollie T. Adams, Sanaz Aghazadeh, Kazeem Akinyele, Mfon Akpan, Kristian D. Allee, Abigail M. Allen, Elizabeth D. Almer, Daniel Ames, Viktor Arity, Dereck Barr-Pulliam, K. Asli Basoglu, Andrew Belnap, Jeremiah W. Bentley, Terje Berg, Nathan R. Berglund,

Advances in Accounting Behavioral Research: Volume 26

The Effects of a Limited Liability Agreement and Audit Firm Size on Bank Loan Officers' Perceptions of Privately Held Companies' Creditworthiness

Aisha Meeks, Dereck Barr-Pulliam Advances in Accounting Behavioral Research ISBN: 978-1-80455-799-0, eISBN: 978-1-80455-798-3

Publication date: 13 March 2023 (Permissions



ORIGINAL ARTICLE

The effects of person-specific, task, and environmental factors on digital transformation and innovation in auditing: A review of the literature

Dereck Barr-Pulliam X, Helen L. Brown-Liburd, Ivy Munoko

First published: 18 January 2022 | https://doi.org/10.1111/jifm.12148 | Citations: 3

RESEARCH ARTICLE | MAY 04 2023

Do Audit Data Analytics Influence Juror Perceptions of Audit Quality and Auditor Negligence?

Dereck Barr-Pulliam (10); Helen L. Brown-Liburd; Amanda G. Carlson (10)

+ Author & Article Information

Current Issues in Auditing P1-P10.

https://doi.org/10.2308/CIIA-2022-029

Botes. Vida Senior Lecturer Accounting Finance and Economics University of Waikato, New Zealand



DOI: 10.1111/acfi.12948

RESEARCH ARTICLE



Accounting and social capital: A review and reflections on future research opportunities

Pacific Accounting Review

Issue(s) available: 75 - From Volume: 9 Issue: 1, to Volume: 35 Issue: 3

How accountants responded to the financial fallout owing to the COVID-19 pandemic

Vida Botes, Howard Davey, Daniel Esposo, Bruce Rust Smit ▼

Pacific Accounting Review

ISSN: 0114-0582

Article publication date: 14 July 2022 (Permissions 27)

Issue publication date: 9 January 2023

DOWNLOADS



Cook, Kirsten
Professor and Director, School of Accounting
Rawls College of Business
Texas Tech University



Volume 37, Issue 2

June 2023



RESEARCH ARTICLE | JUNE 01 2023

Do Firms Modify Investments in Tax Planning to Manage Earnings? ⊘

Yangmei Wang 📵 ; Kirsten A. Cook 📵

+ Author & Article Information

Accounting Horizons (2023) 37 (2): 189-216. https://doi.org/10.2308/HORIZONS-2020-120





Volume 38, Issue 1

February 2023



RESEARCH ARTICLE | FEBRUARY 01 2023

Changing Hearts and Minds: Evidence from a Symposium on Diversity, Equity, and Inclusion ⊘

Danielle Booker (10); Kirsten A. Cook; Yi-Jing Wu

+ Author & Article Information

Issues in Accounting Education (2023) 38 (1): 59-85.

https://doi.org/10.2308/ISSUES-2021-052



Desir, Rosemond





Journal of Business Finance & Accounting

ARTICLE

Managerial ability, CEO age and the moderating effect of firm characteristics

Rosemond Desir 🔀 Joseph Rakestraw, Scott Seavey 🔀 James Wainberg, George Young

First published: 23 January 2023 | https://doi.org/10.1111/jbfa.12689







Advances in Accounting

Volume 63, December 2023, 100677



Do social networks improve the chance of obtaining challenging assignments? Evidence from Black accounting professionals

Volume 16, Issue 1

Spring 2022



RESEARCH ARTICLE | MAY 28 2021

Greater Than the Sum of Its Parts: Collaborating for Diversity 6

R. Mithu Dey (10); Lucy Lim; Frank Ross; Tracey Walker; Ken Bouyer

+ Author & Article Information

Current Issues in Auditing (2022) 16 (1): A9-A17.

https://doi.org/10.2308/CIIA-2020-045

Forthcoming in December 2023:

Dey, M., Dickins, D., Lim, L, and L. Quamina. 2023. Skills Required to Succeed in Public Accounting: Perceptions of Black and White Accountants, **Accounting Horizons**, xx(x): x-x.

Garza, Brent **Assistant Professor** Mays Business School/James Benjamin Department of Accounting **Texas A&M University**



American Accounting Association DOI: 10.2308/TAR-2019-0201

THE ACCOUNTING REVIEW Vol. 98, No. 6 October 2023 pp. 1-25

Inspectors' Incentive Perceptions and Assessment Timing: Inspectors' Requests and Auditors' Responses

Brent A. Garza Texas A&M University Ghio, Alessandro
Associate Professor of Accounting
Accounting
Laval University





283
Views
0
CrossRef citations to date
3
Altmetric

Research Article

Advice Utilization From Predictive Analytics Tools: The Trend is Your Friend

Dennis D. Fehrenbacher ☑, Alessandro Ghio ⑤ & Martin Weisner Received 01 Feb 2021, Accepted 01 Oct 2022, Published online: 23 Nov 2022



AUDITING: A JOURNAL OF PRACTICE & THEORY

Vol. 42, No. 3 August 2023 pp. 1–18 American Accounting Association DOI: 10.2308/AJPT-2021-139

Always Feeling Behind: Women Auditors' Experiences during COVID-19

Alessandro Ghio

Université Laval

Carly Moulang
Monash University

Yves Gendron Université Laval

Volume 38, Issue 1 February 2023



RESEARCH ARTICLE | FEBRUARY 01 2023

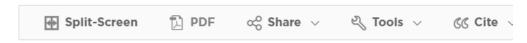
Diversity, Equity, and Social Justice in Accounting Education *⊙*

Alessandro Ghio; Nicholas McGuigan [6]; Oscar Jerome Stewart; Meredith Tharapos; Lynette I. Wood

+ Author & Article Information

Issues in Accounting Education (2023) 38 (1): 1-5.

https://doi.org/10.2308/ISSUES-2022-089



Rainbow numbers

Alessandro Ghio ▼

Accounting, Auditing & Accountability Journal

ISSN: 0951-3574

Article publication date: 30 May 2022 Issue publication date: 30 May 2022

DOWNLOADS





Associate Professor of Accounting



Issues in Accounting Education ARTICLES ~ INFORMATION FOR AUTHORS PUBLICATION

Article Contents

ABSTRACT

RESEARCH ARTICLE | APRIL 18 2023

The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?

✓

David A. Wood 🗓 ; Muskan P. Achhpilia; Mollie T. Adams 🗓 ; Sanaz Aghazadeh; Kazeem Akinyele 🗓 ; Mfon Akpan 🗓 ; Kristian D. Allee; Abigail M. Allen; Elizabeth D. Almer 📵 ; Daniel Ames; Viktor Arity; Dereck Barr-Pulliam 📵 ;

Ellen M. Kulset 💿 ; Chamara Kuruppu; Garrison LaDuca; Barbara A. Lamberton; Melvin A. Lamboy-Ruiz 📵

JOURNAL OF FORENSIC ACCOUNTING RESEARCH Vol. 8, No. 1 2023 pp. 1-30

American Accounting Association DOI: 10.2308/JFAR-2021-015

Do No Harm: Whistleblowing on Medicare Fraud

Melvin A. Lamboy-Ruiz **Britton McKay** Andrea M. Scheetz Georgia Southern University **Forthcoming**

Publications

Muriel. Leah **Assistant Professor Spears School of Business** Oklahoma State University





Behavioral Research in Accounting

ARTICLES V

INFORMATION FOR AUTHORS

PUBLICATION

Volume 35, Issue 1

Spring 2023



RESEARCH ARTICLE | APRIL 01 2023

Does the Reporting of Critical Audit Matters Affect Nonprofessional Investors' Perceptions of Auditor Credibility, Information Overload, Audit Quality, and Investment Risk?

Brian Carver (0): Leah Muriel (0): Brad S. Trinkle

+ Author & Article Information

Behavioral Research in Accounting (2023) 35 (1): 21-44.

https://doi.org/10.2308/BRIA-19-031

Sisneros, Craig Patrick B. Dorr Assistant Professor **School of Accounting Spears School of Business** Oklahoma State University





Issues in Accounting Education

ARTICLES V INFORMATION FOR AUTHORS

PUBLICATION

Article Contents

ABSTRACT

RESEARCH ARTICLE | JUNE 15 2023

Bridging the Gap: Design Suggestions and Remediation Insights from a Curriculum Change in the Financial Accounting Series 🕢

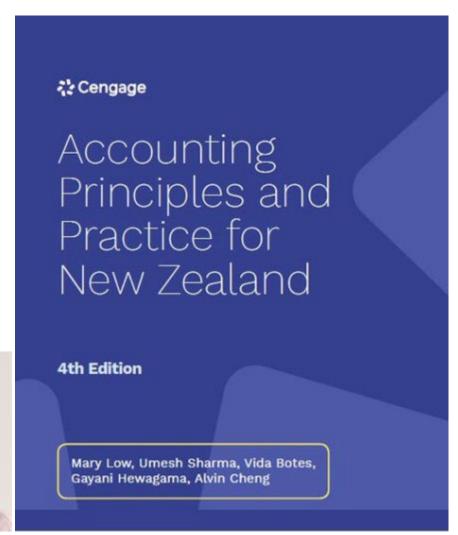
Bryan G. Brockbank 📵 ; Craig A. Sisneros 📵 ; Angela Wheeler Spencer 📵 ; W. Adam Stroud

+ Author & Article Information

Issues in Accounting Education 1-24.

https://doi.org/10.2308/ISSUES-2021-125

Books







Promoting Diversity: Starting at Home

Is your department/school of accounting trying to do something, anything, about diversity, but you don't know where to start? At home! First, ask if you can add members to the Diversity Section (shameless self-promotion acknowledged) and have your department support the dues. Shouldn't every faculty member and doctoral student make this commitment? Then complete the DEIB training offered for free by AAA as a department. Treat each module like a book club and see how your conversations change afterward. For your doctoral students, they can now answer that interview question about diversity by discussing the DEIB training and what they learned. For your faculty, you can now comfortably have conversations about sticky topics that nobody wants to bring up for discussion within a common base of understanding.

Diversity Section membership is an easy way for a department to show its commitment to Diversity, but not if only one or two faculty are members. While there is an additional cost to membership, this cost is pretty low. Think of the difference in the signal between one or two diverse faculty and maybe one or two diversity advocates compared to an entire department making the statement that diversity is important and proudly displaying the Diversity Section badge. Yes, funding is tight, but this is likely less than a \$1,000 difference monetarily, but a tremendous difference in the departmental signal.

The DEIB Certificate by AAA is called The Architecture of Inclusion, and fittingly so. It goes far beyond most universities' "check the box" diversity program within the first module. Then you can dive deeper into the additional modules to learn how to identify exclusion, remedy those situations, and be proactively thinking about inclusion. The book club method allows for real and deep discussion of the issues with your colleagues. As your department faces a myriad of program issues, you may start asking deeper questions. Does this go beyond equality to consider the possible effects of equitable treatment? Have we considered inclusion and the views of those who don't currently have a seat at the table? Are we creating an environment where all feel a sense of belonging in our shared goals?

These two simple steps cannot happen without leadership buy-in. Luckily for us at Oklahoma State University, the current Interim Head of the School of Accounting, Angela Spencer, was already an advocate, already a member of the Diversity Section, and not just a willing participant but an enthusiastic partner in these initiatives. When asked about funding the dues for all faculty and doctoral students, her emphatic answer of "Done!" came without hesitation. Despite still teaching her courses while digesting the firehose of learning and executing administration, she was an eager participant in the book club discussions. Is your department head not there yet? Maybe put a copy of Mark Dawkins' "Declining Enrollments- A Call to Action! on your department head's desk: Issues in Accounting Education (2023) 38 (1): 9–18. https://doi.org/10.2308/ISSUES-2022-088. This is OUR problem, and those that wait for the dust to settle may be just that, left in the dust.

For any questions or comments, or to share what you are doing that has been impactful, feel free to contact me at Craig.Sisneros@okstate.edu anytime!



Editorial Roles

Accounting Forum

-Alessandro Ghio, Laval University (Editorial Board, 2021 – 2024)

Accounting Horizons

- -Dereck Barr-Pulliam, University of Louisville (Editorial Board, 2021 2024)
- -Rosemond Desir, Florida Atlantic University (Editorial Board, 2022 2023)
- -Alessandro Ghio, Laval University (Associate Editor, 2021 2024)

Accounting in Europe

-Alessandro Ghio, Laval University (Editorial Board, 2021 – 2024)

Accounting Perspectives

-Alessandro Ghio, Laval University (Editorial Board, 2021 – 2026)

Advances in Accounting

-Craig Sisneros, Oklahoma State University (Associate Editor, 2021-Present)

Current Issues in Auditing

-Dereck Barr-Pulliam, University of Louisville (Editorial Board, 2022 – 2025)

Issues in Accounting Education

-Kirsten Cook, Texas Tech University (Editor, 2022 – 2024)

Journal of Forensic Accounting Research

-Vida Botes, University of Waikato, New Zealand (Associate Editor, 2018 – present)

Journal of Information Systems

-Dereck Barr-Pulliam, University of Louisville (Editorial Board, 2020 – 2025)
-Melvin A. Lamboy-Ruiz, Georgia Southern University (Editorial Board, 2022 – 2023)

Journal of Management and Governance

-Alessandro Ghio, Laval University (Associate Editor, 2023 – 2026)



Leadership Roles

AAA Auditing Section

Dereck Barr-Pulliam

University of Louisville

Nominating Committee

AAA Board of Directors

Mark Dawkins

University of North Florida

President, 2022 - 2023

Past President, 2023 - 2024

President-Elect, 2021 – 2022

Norma Montague

Wake Forest University

AAA Vice President-Diversity, Equity, and

Inclusion

AAA DEIB Committee

Henock Louis

The Pennsylvania State University

Member, 2021 – 2024

Jenice Prather-Kinsey

Member, 2021 – 2024

Kirsten Cook

Texas Tech University

Member, 2021 – 2024

Margarita Lenk

Colorado State University

Member, 2021 - 2024

Matt Anderson

Michigan State University

Member, 2021 – 2023

Melvin A. Lamboy-Ruiz

Georgia Southern University

Chair Sub-Committee on DEI Resources, 2021

-2023

Norma Montague

Wake Forest University

Chair, 2022 – 2025

AAA Membership Committee

Dereck Barr-Pulliam

University of Louisville

Member Appointed

AICPA Financial Instruments Task Force

Dereck Barr-Pulliam

University of Louisville

Academic Member

AICPA National Accreditation Commission

Dereck Barr-Pulliam

University of Louisville

Commissioner

French Accounting Association

Alessandro Ghio

Laval University

Chair of the Diversity Working Group

University of Alabama at Birmingham (Retired) Georgia Association of Accounting Educators (GAAE)

S. Cathy McCrary

Georgia Gwinnett College

President, 2022 - 2023

Vice President, 2021 – 2022

International Association for Accounting

Education and Research

Dereck Barr-Pulliam

University of Louisville

Scientific Committee

Inaugural PhD Project Advisory Council (PAC-15)

The PhD Project is pleased to announce the formation of the inaugural PhD Project Advisory Council (PAC-15). This group will serve as the collective "voice" of our faculty and doctoral student members, provide guidance as The PhD Project considers new programs and partnerships, and be a sounding board for The PhD Project as it executes its strategy. The PAC-15 held its first meeting in Chicago on November 18th to discuss several topics including: the council's organizational structure, its goals and objectives, the Project's strategic initiatives, financial opportunities and challenges and member participation and engagement. The next meeting will be held March 23rd before the start of The PhD Project Annual Conference which, effective 2023, has been moved from November to the Spring months to better accommodate the application deadlines for PhD Programs.

The PAC-15 inaugural committee, listed below, includes three members from each of the five discipline associations and represents the diversity of our membership by ethnicity/race, academic tenure, university tier (i.e., research, hybrid, teaching) and school status (public, private, PWI, HBCU, HSI).





Stephani Mason, PhD Assistant Professor of Accounting, DePaul University

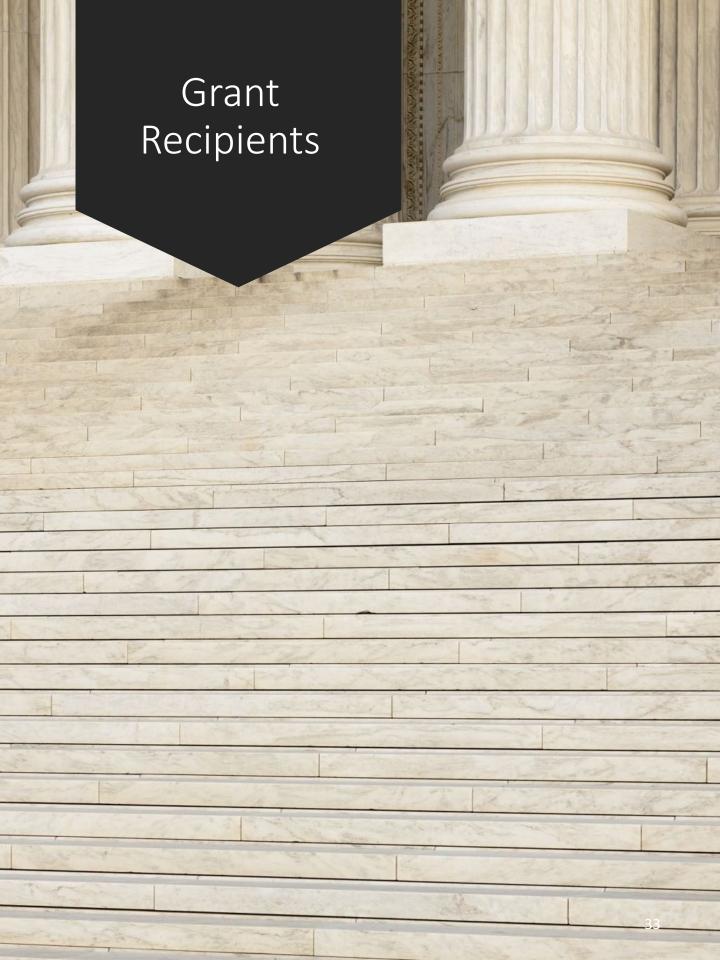


Craig Sisneros, PhD
Assistant Professor of Accounting, Oklahoma Stat



Artnur Wharton, III, PhD Associate Professor in Accounting, Virginia State Universit





Grant Recipients

Affordable Learning Georgia – Affordable Materials Transformation

Grant Transformation Grants support individual instructors, teams of instructors, and entire departments, along with supporting professional staff, in replacing existing commercial textbooks and materials in a specific course with no- or low-cost student learning materials.

S. Cathy McCrary

Assistant Professor of Accounting School of Business Georgia Gwinnett College

KPMG Academic Research Program Grant

Dereck Barr-Pulliam

Assistant Professor School of Accountancy University of Louisville

University of Waikato Summer Scholarship

A vulnerability assessment for responsible export supply chain practices of top garment and textile manufacturers to the fast fashion (FF) industry.

Vida Botes

Senior Lecturer Accounting Finance and Economics University of Waikato, New Zealand



Advising Roles

Beta Alpha Psi (BAP)

Craig Sisneros, Craig.Sisneros@okstate.edu Oklahoma State University, Chi Chapter Faculty Advisor, 2018 - present

Vida Botes, vidab@waikato.ac.nz University of Waikato - New Zealand, Waikato Chapter Faculty Advisor, 20??-????



National Association of Black Accountants (NABA)

Carol Cain, caincl@wssu.edu Winston-Salem State University Student Chapter Faculty Advisor, 2016 - present

Rosemond Desir, desirr@fau.edu Florida Atlantic University Student Chapter Faculty Advisor, 2019 - present

Melvin A. Lamboy-Ruiz, mlamboyruiz@georgiasouthern.edu Georgia Southern Student Chapter Co-Faculty Advisor, 2022 - present

S. Cathy McCrary, smccrary1@ggc.edu Georgia Gwinnett College Student Chapter Lead Faculty Advisor, 2021 - present

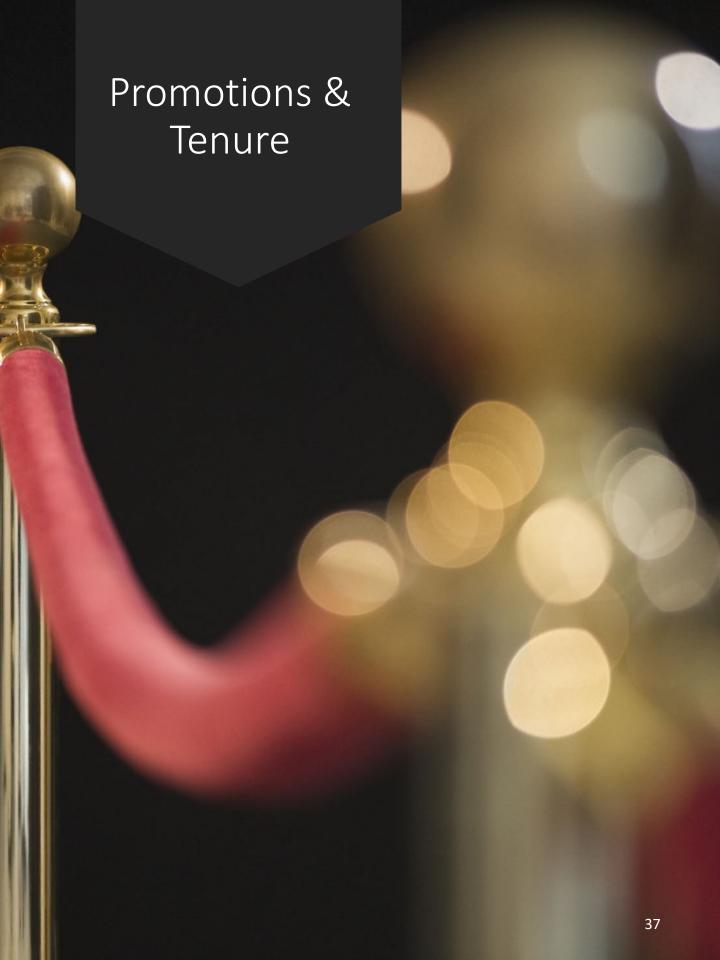


ADSA Planning Committee Faculty Advisor, 20?? - ????





Feel free to contact these and other of your peers to talk about the organization you both advise!



Promotions & Tenure

Alessandro Ghio

Associate Professor of Accounting Accounting Laval University

New position: Associate Professor of Accounting Previous position: Assistant Professor of Accounting

Effective: 6/1/2023 Tenure: 6/1/2023

Carol Cain

Sara Lee Endowed Associate Professor of Accounting Department of Accounting, Economics, and Finance

Winston-Salem State University

New position: Sara Lee Endowed Associate Professor of Accounting

Previous position: Associate Professor of Accounting

Effective: 12/1/2022

Kirsten Cook

Professor and Director School of Accounting, Rawls College of Business

Texas Tech University New position: Professor

Previous position: Associate Professor

Effective: 9/1/2022

Rosemond Desir

Associate Professor

Accounting

Florida Atlantic University

New position: Associate Professor Previous position: Assistant Professor

Effective: 8/1/2023 Tenure: 8/1/2023

S. Cathy McCrary

Assistant Professor of Accounting

School of Business

Georgia Gwinnett College

New position: Associate Professor Previous position: Assistant Professor

Effective: 8/1/2023

"Congratulations to all our members who received a promotion or tenure!"



Cathy McCrary, Assistant Professor of Accounting in the School of Business at Georgia Gwinnett College, has been sharing financial expertise on multiple outlets in the media. Here are some of the media coverage that is publicly available without registration needed.

FEATURED

Georgia Gwinnett College professor shares best financial practices for end-of-year planning

By Collin Elder Special to the Daily Post Dec 28, 2021 💂 0



Cathy McCrary

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As 2021 draws to an end, people of all walks of life prepare for the last leg of their annual financial journey. December brings with it the thrill of the holiday season, but also the strain of spending, whether it be on travel costs or gifts, events or food, new insurance plans or final medical bills.

People feel the end of the year in their wallets, but what can they do to alleviate some of that fiscal hurt?

Dr. Cathy McCrary, assistant professor of accounting at Georgia Gwinnett College, offers several tips and techniques to answer that question.

Insurance

Mortgage

Credit Cards

Loans

Financial Planning

0

Expert Advice: Bundling Home and Auto Insurance



BACK TO ALL EXPERTS

Are there any downsides to bundling home and auto insurance?

Expert Advice on Comparing Car Insurance Quotes & Rates



BACK TO ALL EXPERTS

What major factors should drivers consider when comparing car insurance quotes?

MONEY

How to achieve financial success in 2022

Feeling the post-holiday pinch? Here are expert tips to get back on track for the new year

Author: Liza Lucas

Published: 11:22 AM EST January 6, 2022 Updated: 12:22 PM EST January 6, 2022





GWINNETT COUNTY, Ga. — Whether it's travel, gifts or final medical bills, you may be feeling a financial pinch post holiday. But Dr. Cathy McCrary, a certified public accountant and assistant professor at Georgia Gwinnett College, said there are ways to get on track for the new year.



Georgia Gwinnett College professor shares vital tax season info for prospective filers

By Collin Elder Special to the Daily Post Mar 18, 2022 💂 0



GGC PR COMMUNICATIONS ROD REILLY



Tax season is a hectic and stressful time of the year for many people. Dr. Cathy McCrary, assistant professor of accounting at Georgia Gwinnett College, has some

McCrary said that tax season, while tumultuous for some, is really fairly simple for most people.

"When it comes to tax preparation, employees with side jobs, the self-employed and business owners generally have more to keep track of than people who work for one employer," she said.

That may sound intimidating, but what's important to keep in mind is that the Internal Revenue Service (IRS) offers tools to facilitate the tax filing process.





Search

Tax time need not be stressful, says GGC professor



By Collin Elder

LAWRENCEVILLE, Ga. | Tax season is a hectic and stressful time of the year for many people. Dr. Cathy McCrary, assistant professor of accounting at Georgia Gwinnett College, has some important tips. McCrary says that tax season, while tumultuous for some, is really fairly simple for most people.





Image: Modella/ Shutterstock.com

How to Build a Family Emergency Fund

First steps, best practices, and understanding why having a family emergency fund is now more important than ever in the U.S.

June 6, 2022 | 3.7K views

Expert Questions

If you're not sure where to start or how to keep an emergency family fund going, we've rounded the best tips from top personal finance experts. Read on for quick tips, as well as an answer to the question that's on everyone's mind: How to handle the impact of inflation on the family emergency fund?



Cathy McCrary
Assistant Professor of
Accounting
Georgia Gwinnett College
School of Business

What are some quick tips on saving up for a family emergency fund?

- Involve the family in the process by discussing why a family emergency fund is a priority.
- Encourage everyone's suggestions about ways to cut back on expenses.
- Include everyone in the goal-setting process and on progress updates.
- Although not quick, these steps are likely more effective at getting entire family buy-in and at helping kids to develop financial literacy skills.
- Once a goal is set, determine the dollar amount necessary to contribute from each pay period, then set-up automated deposits to the family emergency fund.

Front Cover: The International Federation of Accountants spotlighted on their website the research article titled "The Effects of Person-Specific, Task, and Environmental Factors on Digital Transformation and Innovation in Auditing: A Review of the Literature," authored by Dereck Barr-Pulliam, Helen Brown-Liburd and Ivy Munoko.



Available Languages: English | Spanish

In 2021, the International Auditing and Assurance Standards Board (IAASB) asked members of the International Association for Accounting Education and Research (IAAER) to conduct a literature review examining digital transformation in the external audit setting. The review was intended to inform the IAASB's standard-setting initiatives related to using technology in audit engagements.

In January 2022, a paper titled "The Effects of Person-Specific, Task, and Environmental Factors on Digital Transformation and Innovation in Auditing: A Review of the Literature," prepared by Dereck Barr-Pulliam, Helen Brown-Liburd and Ivy Munoko, was published detailing the findings from this study. This article sets out some of the insights the IAASB gained from reviewing this research and discussing it with the paper's authors.

Using technology in an audit continues to evolve and, by examining relevant literature published over the last 20 years, insights can be learned about evolving trends and the trajectory of digital transformation in audit.

The paper's authors were among the first to conduct an extensive review of the growing academic literature on digital transformation in the external audit arena. The study identified an increasing interest in publishing digital transformation-related research, as demonstrated by the increase in volume of research over recent years, but indicated that research on external auditors' use of emerging technologies is still at an early stage. This latter point could reflect the fact that many emerging technologies are yet to achieve widespread adoption due to their complexity of implementation and use.

Issues and Insights

Supporting International Standards

Contributing to the Global Economy
Building Trust & Ethics

Developing the Accountancy

Profession

Preparing Future-Ready Professionals

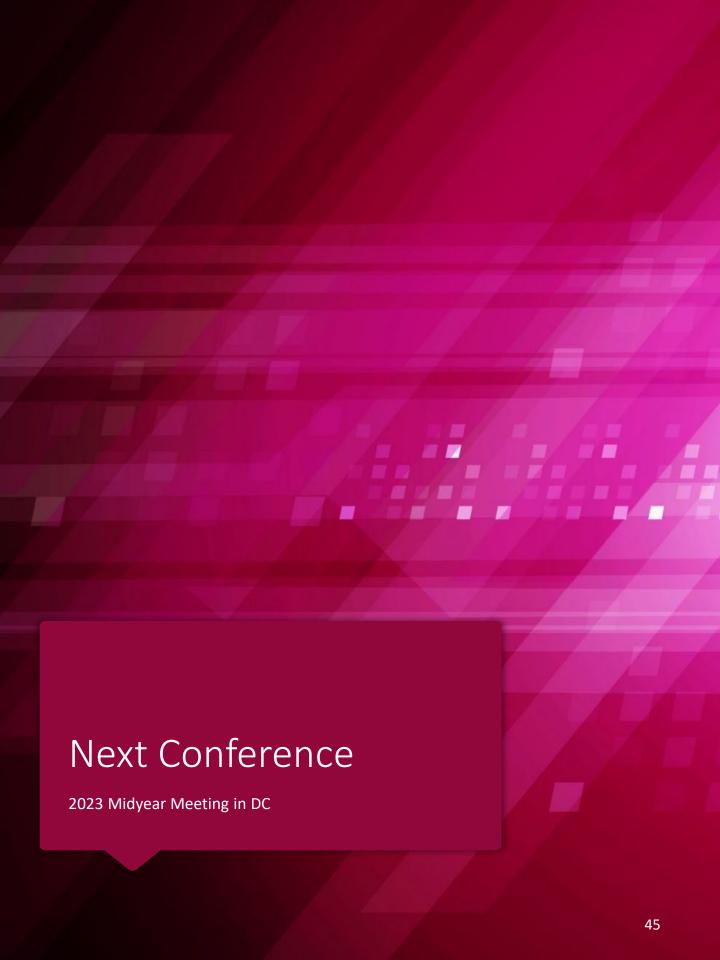
Recent Articles

E-Governance as an Anticorruption Strategy: The Nigerian Experience

JULY 20, 2023 | ALHAJI RAZAK JAIYEOLA ,

Tax Implications of Islamic

"The paper's authors were among the first to conduct an extensive review of the growing academic literature on digital transformation in the external audit arena."









2023 Joint Meeting of the Diversity and Teaching, Learning and Curriculum Sections

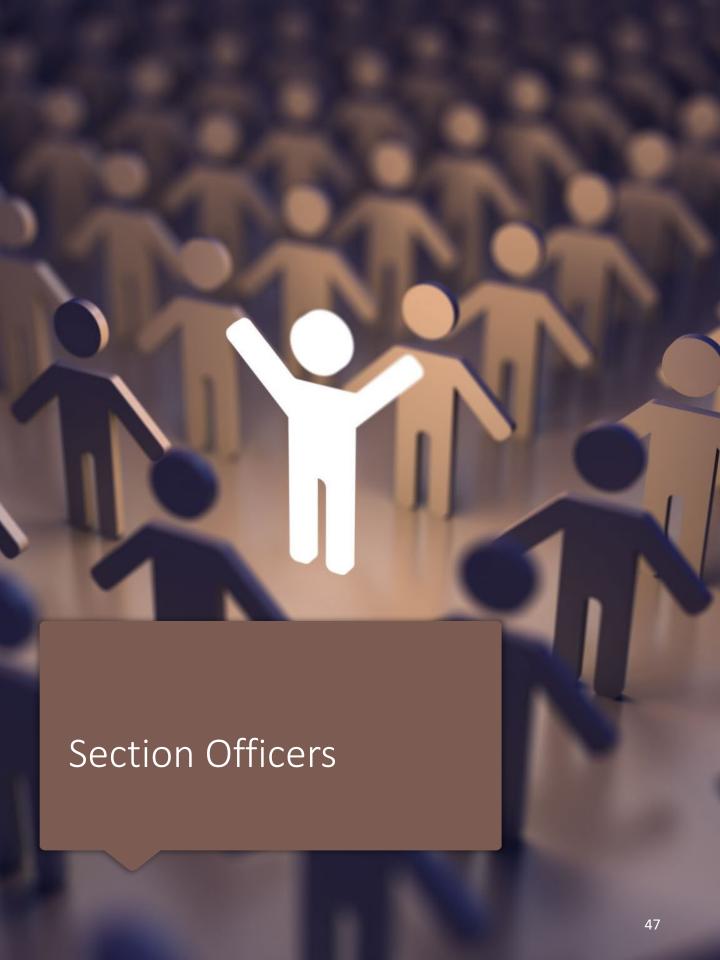
October 20-21, 2023 - Bethesda, MD



Hotel Information

Hyatt Regency Bethesda One Bethesda Metro Center Bethesda, MD 20814

Visit <u>here</u> for more information.



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University of Wisconsin-Milwaulkee
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Craig.Sisneros@okstate.edu

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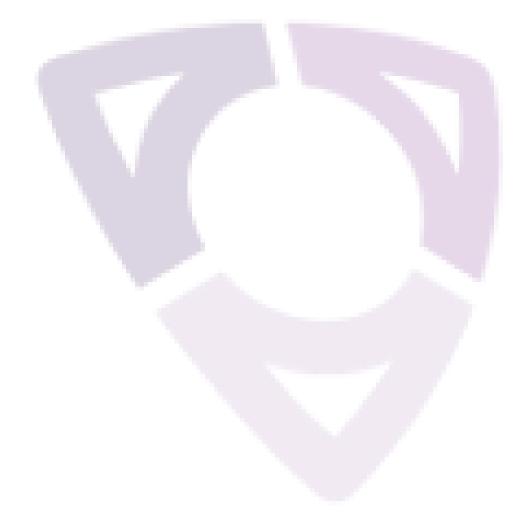
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