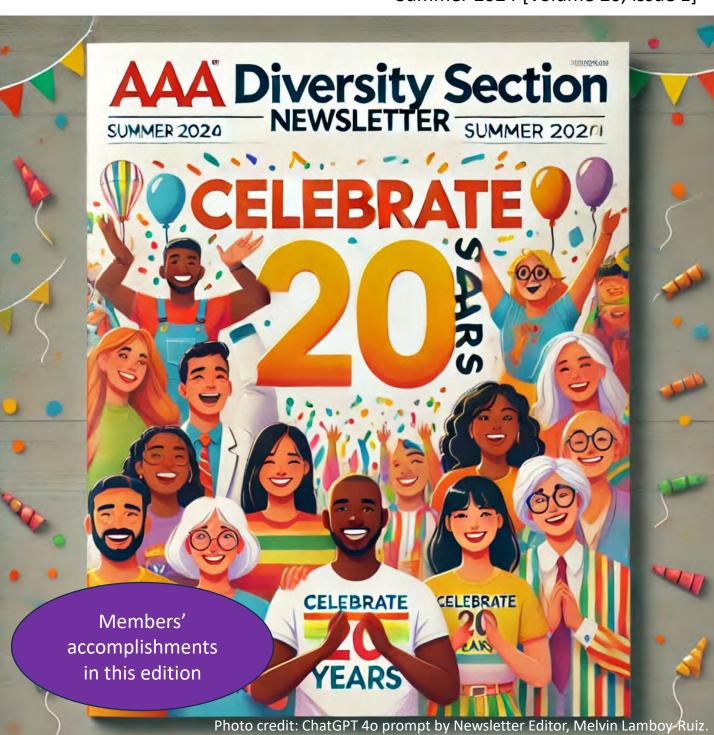


DIVERSITY

Summer 2024 [Volume 20, Issue 1]



Celebrate 20 YEARS

Join Us in Celebrating 20 years of the Diversity Section!

In this dynamic environment, we continue to emphasize inclusion and the need for incremental opportunities in accounting education, research, and practice through diverse perspectives, experiences, and ideas. Join new and long-time section members for a meet, eat, and greet on Monday, August 12, in Washington, DC, from 7:00 pm-8:30 pm, Eastern.

Let's connect to celebrate the past and focus on the future as we consider ways to further the core mission of the section.

This evening event is complimentary for DIV Section members, you just need to register for the event!

Attend the Celebration; Stay for The Business Meeting and Awards Recognition to Follow Immediately.

If you have previously registered for the Annual Meeting and would like to add this event, please email info@aaahq.org.

2024

DIV Section Business Meeting



Monday, August 12th 7:00 PM

held in conjunction with the 20th Anniversary Celebration at the 2024 AAA Annual Meeting in Washington, DC.





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

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Our members reported the following list of accomplishments for the 2023-2024 academic year:





OUR SECTION AT THE 2024 ANNUAL MEETING

Our Phenomenal DIV Section Program at the AAA Annual Meeting Which Sessions Are YOU Attending?

Monday, August 12: 10:15 am-11:45 am

 Panel Session: Discussion of the Intersection of Ethics and DE&I: How Accounting Educators Can Leverage NASBA's Center for the Public Trust Programs, So as to Instill Professional Ethics Awareness, Particularly Among the Firstgeneration and/or Minority Students

2:00 pm-3:00 pm

Diversity and Corporate Governance

4:00 pm-5:30 pm

- Panel Session: ESG also Includes an "S"
- ESG, Diversity, and Disclosure

Tuesday, August 13: 2:00 pm-3:30 pm

- Panel Session: Promoting Diversity in Leadership Roles: Breaking the Glass Ceiling in Accounting
- Current Diversity Challenges and Accounting Issues

4:00 pm-5:30 pm:

 Diversity Representation: Boards, the Profession, and Education



VIEW THE
ANNUAL MEETING
PROGRAM

ADD OUR SECTION BUSINESS MEETING TO YOUR ANNUAL MEETING SCHEDULE!

Our Section Business Meeting will be held in conjunction with the 20th Anniversary of the Diversity Section, which is scheduled for *Monday, August 12, from 7:00 pm-8:30 pm,* at the AAA Annual Meeting.

Join us to connect with your colleagues from around the world, stay up to date on current Section information, share resources, and be part of the conversation!

This is a great opportunity to invite others into our community and encourage them join our Section!

REGISTER FOR THE ANNUAL MEETING
HERE!





A Letter From Our President

Dear Members of the Diversity Section,

It's hard to believe that an entire year has passed since Craig passed the baton to me as President! Indeed, time does fly when you're having fun! Serving the Diversity Section over the past year has been both a profound honor and a genuine pleasure. While I may have been the face of our Section, the true credit belongs to the dedicated officers, chairs, and AAA staff. A special shout-out to Maria Caban-Garcia, Rosemond Desir, Shauna Blackburn and Kelli Rickrode. Their relentless efforts ensured that everything ran seamlessly, and for that, I extend my heartfelt gratitude.

This past year has been a mix of emotions. We feel immensely proud as we celebrate the Diversity Section's 20th Anniversary. However, in December we felt deep sorrow over the loss of our beloved sister, Patricia Navarro Velez. I want to thank all the officers and volunteers for their unwavering commitment to this Section. We are here because of you!

One of our significant achievements was the modification of our by-laws in December 2023 to include the role of Vice President-Practice. This role, appointed for a two-year term with the possibility of reappointment for up to two additional terms, will be pivotal in forging stronger connections between our academic members and the practice community on diversity-related matters. We are thrilled to welcome Elicia P. Cowins, Center for Audit Quality, as our first Vice President-Practice!

Our section is prominently represented at this year's AAA Annual Meeting with three panel sessions, including one in the general session, and two concurrent sessions. Moreover, as highlighted in our 2024 Summer Newsletter, our members excel in research, innovate in teaching, take on editorial and leadership roles at their universities, and contribute significantly to the profession. These accomplishments underscore our steady progress, but we recognize that more needs to be done. One of the biggest challenges we face is membership growth! I implore you to find ways to retain our current members and attract new ones.

As I transition into my new roles as Past President and Chair of the Nominating Committee, I ask that you join me in supporting Amelia Hart and Carlos Jimenez-Angueira, our incoming President and Vice President, as they take the DIV Section to the next level. It truly takes a village to achieve remarkable things, and they will need our collective support. Please consider volunteering in any capacity you can so that we can celebrate another 20 years of success together.

Thank you for allowing me the opportunity to serve you.

Warm regards,

Veena Brown, PhD, CPA

Associate Professor of Accounting Director of Accounting Programs, University of Wisconsin-Milwaukee

AAA Diversity Section President 2023-2024

Q



2023-2024 Section Officers



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Above: Veena Brown addressing the members as the Section President for the first time.

The 2023 Section Business Meeting was presided over by outgoing President Craig Sisneros and incoming President Veena Brown.





Above: Recognition of volunteers for their service to the Section.

The Section President awarded members for their service to the Section during the 2023 Business Meeting.



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



October 20-21, 2023

Hyatt Regency Bethesda Bethesda, Maryland

#AAA2023DIVTLC

15

LAST YEAR's Midyear Meeting

2023 Diversity Section Meeting at Bethesda, MD



Welcome remarks and plenary session on Friday...

Panel - A Fireside Chat: The Current Status of Diversity Efforts in the Profession Sponsored by the AICPA & CIMA's National Commission on Diversity and Inclusion (NCDI) Leadership

Moderator: Craig Sisneros, Oklahoma State University

Panelists:

Kimberly Ellison-Taylor, CEO, KET Solutions, LLC & NCDI Chair Crystal Cooke, Director of Diversity and Inclusion & NCDI Vice Chair, AICPA & CIMA





One of the concurrent sessions:

Diversity, Equity, Inclusion and Belonging Practice Problems of Real Consequence Moderator: Stephani Mason, DePaul University

Panelists:

Helen Brown-Liburd, Rutgers, The State University of New Jersey, Newark
Alessandro Ghio, Université Laval
Andrea Roberts, University of Virginia





Saturday morning opening remarks and plenary session...

Creating Inclusive Accounting Leaders and Why It Matters

(brought to us by the IMA)

Moderator: Carlos Jimenez-Angueira, University of South Florida

Speaker: Cynthia Turner, The Ohio State University





Saturday lunch presentation...

Promoting the Profession -- Sponsored by KPMG

Moderator: Sandra Gates, Texas Woman's University

Speaker:

Derek Thomas, National Partner-in-Charge, University Talent Acquisition KPMG US





Last session on Saturday...

Panel - The Ethics of Artificial Intelligence in Accounting Education Moderator: Alyssa Vowell, Oklahoma State University

Panelists:

Mfon Akpan, Methodist University
Scott Dell, Francis Marion University
Ann C. Dzuranin, Northern Illinois University
David Fisher, KPMG





Above: Past, current and elected section presidents next to the 2023 Midyear Meeting cochairs from Diversity and TLC sections.

Diversity Section Business Meeting

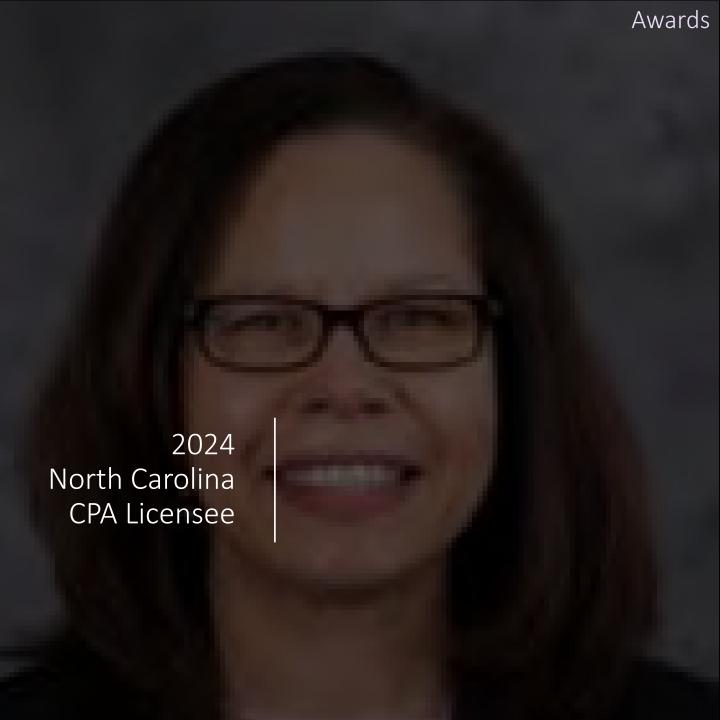
We had our business meeting right after the Midyear Meeting was over.

Below: Members exchanged feedback after the business meeting was over.

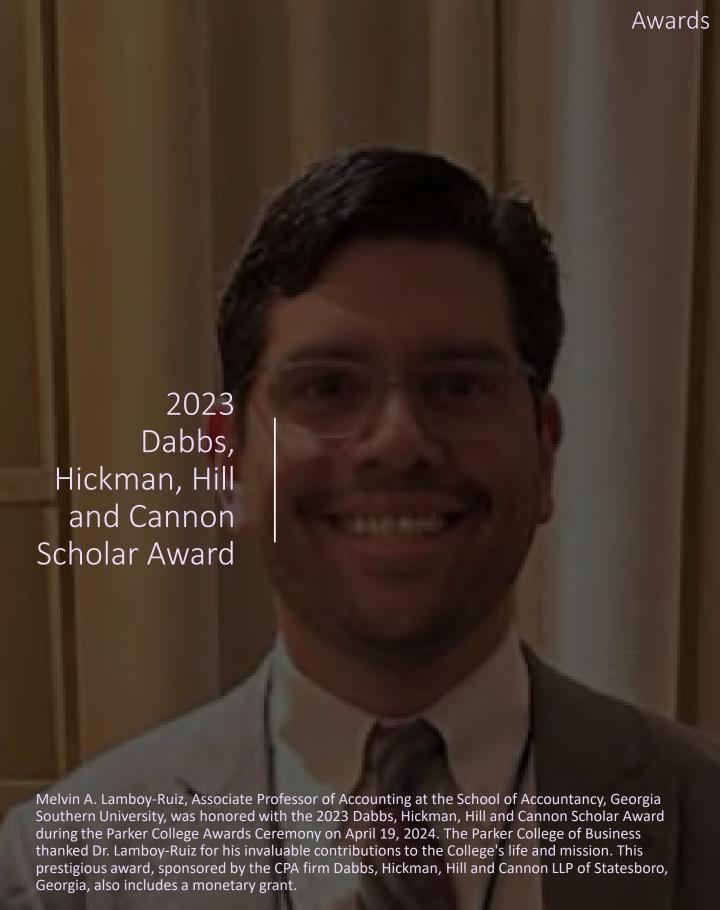








Carol Cain (Sara Lee Endowed Associate Professor of Accounting, Department of Accounting, Economics, and Finance, Winston-Salem State University) was granted a license as a Certified Public Accountant by the North Carolina State Board of CPA Examiners on May 20, 2024. More information HERE.







Barr-Pulliam, D., C. Calvin, M. Eulerich, and A. Maghakyan. 2023. "Audit evidence, technology and Judgement: A Review of the Literature in Response to ISA 500." *Journal of International Financial Management & Accounting* 35(1): 36-67. https://doi.org/10.1111/jifm.12192

JOURNAL OF INTERNATIONAL FINANCIAL MANAGEMENT & ACCOUNTING

Audit evidence, technology, and judgement: A review of the literature in response to ED-500

ABSTRACT

In October 2022, the International Auditing and Assurance Standards Board (IAASB) issued Exposure Draft 500 (ED-500). This is focused on revising and integrating the standard auditors use when evaluating audit evidence during an external audit. This study contributes to the ongoing discourse as the IAASB evaluates feedback to ED-500 and executes its standard-setting agenda. We review academic literature published in the past 10 years to synthesize extant knowledge specifically on the use of technology and the application of professional skepticism during audit evidence evaluation. Our review offers factors the IAASB should consider when seeking to modernize and future-proof its standards, suggesting improvements to the proposed ED-500. We also identify fruitful avenues for future academic research.



Barr-Pulliam, D., M. Eulerich, and N. Ratzinger-Sakel. 2024. "The Effect of the Internal Audit Function's Assurance Versus Advisory Focus on the External Auditor's Reliance Decision." *Managerial Auditing Journal* 39(2): 138-165. https://doi.org/10.1108/MAJ-08-2023-4021

MANAGERIAL AUDITING JOURNAL

The effect of the internal audit function's perceived assurance versus advisory purpose on the external auditor's reliance decision

ABSTRACT

Purpose - This study aims to examine the extent to which external auditors (EAs) use the work of the internal audit function (IAF) based on the purpose of its primary activities. The authors rely on attribution theory, which suggests that individuals search for meaning when an event occurs. In this setting, the authors explore how the overall (assurance vs advisory) or specific (e.g. risk management and evaluating internal controls) focus of IAF activities influences perceived EA reliance on the IAF's work. **Design/methodology/approach** — The authors first explore the research question with data extracted from a broad, longitudinal survey conducted triennially by the national chapters of the Institute of Internal Auditors in Austria, Germany and Switzerland. The data includes responses from 2014, 2017 and 2020 administrations of the survey. The authors conduct a parallel survey with practicing EAs attending two training sessions of a European office of a global network firm. Hypotheses were tested using ordered logistic regression. *Findings* — Among the chief audit executive (CAE) participants, the authors observe that a balanced or primarily assurance-related purpose of the IAF, relative to a primarily advisory-related purpose, is associated with higher perceived EA reliance. The authors observe similar perceptions of the extent of reliance among the EA participants. *Originality/value* — With a unique data set of practicing internal auditors from three countries, coupled with a sample of EAs, to the best of the authors' knowledge, this study is the first to examine differences in EA reliance across the IAF's primary roles. The study relies on data from three European countries, which differs from prior EA reliance literature with a largely North American focus. Further, comparison between perceptions of EAs and CAEs is a novel approach and this paper's findings suggest that perceptions of CAEs could be a reliable proxy for EA-intended behavior.



Abbott, L. J., **D. Barr-Pulliam**, W. L. Buslepp and S. Parker 2024. "The Real Effects of Internal Audit Quality: Evidence from Investment Efficiency." *Journal of Accounting, Auditing & Finance* 39(2): 540-567. https://doi.org/10.1177/0148558X211069218

JOURNAL OF ACCOUNTING, AUDITING & FINANCE

The Real Effects of Internal Audit Quality: Evidence from Investment Efficiency

ABSTRACT

This article examines the relation between internal audit function (IAF) quality and investment efficiency, a recurring value-added corporate activity critical to firm survival and profitability. We argue that an IAF, unlike other information intermediaries, is uniquely positioned to have access to firm-specific, private information—particularly related to localized, firm-specific risks. If a more competent IAF incrementally improves the information that is generated and communicated to management (while not participating directly in decision-making), we should observe more productive capital investment decisions from firms with higher quality IAFs relative to firms with lower quality IAFs. Through this enhanced information channel, we find that IAF quality is associated with investment efficiency. This result holds for both under- and overinvestment, although not in tests of all subsamples. We also document that this effect is more pronounced for firms with more complexity and for firms with greater investment opportunities. Our evidence indicates that IAF quality provides measurable and economically meaningful value to an organization.



Zimmerman, A., **D. Barr-Pulliam**, M. Minutti-Meza, and J-S Lee. 2023. "The Determinants and Consequences of Auditors' Use of Specialists." *Journal of Accounting Research* 61(4): 1363-1418. https://doi.org/10.1111/1475-679X.12485

JOURNAL OF ACCOUNTING RESEARCH

The Determinants and Consequences of Auditors' Use of Specialists

ABSTRACT

Using Public Company Accounting Oversight Board (PCAOB) inspection data from 2006 to 2018, we examine the use of auditor-employed specialists in audit engagements. First, we find that the use of specialists is increasingly prevalent and related to clients' size and complex accounting estimates. Second, the use of specialists is positively associated with the incidence of audit process deficiencies (identified by PCAOB inspections) but is not associated with output-based auditquality proxies (restatements or absolute discretionary accruals). Hence, although process deficiencies are more likely to occur in engagements with higher use of specialists, financial reporting quality is not negatively impacted. Third, the use of specialists is positively associated with the likelihood of goodwill impairments and negatively associated with engagement profitability. Finally, cross-sectional tests suggest that board accounting expertise is a salient condition for more effective use of specialists. Collectively, our findings align with concerns noted by the PCAOB and prior experimental and survey studies. Although specialists assist auditors with the audit of complex estimates, engagements with comparatively high specialist use entail an incremental risk of audit process deficiencies.



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Desir, R., Seavey, S.E. and Thevenot, M., 2024. Information transfer of CEO turnover: Evidence from firm-CEO mismatch. *Journal of Corporate Finance*, 84, p.102509. https://doi.org/10.1016/j.jcorpfin.2023.102509

JOURNAL OF CORPORATE FINANCE

Information transfer of CEO turnover: Evidence from firm-CEO mismatch

ABSTRACT

We investigate intra-industry information transfer to news of a significant corporate event, forced CEO turnover. Intra-industry information transfer occurs when announcements made by one or more firms in an industry contemporaneously affect stock prices of peer firms. We find results strongly consistent with information transfer in response to forced CEO turnover, as evidenced by significant cumulative abnormal returns for industry peer firms around the time of a turnover announcement. We further document that information transfer is stronger to turnovers that signal a firm-CEO mismatch prompted by changing industry conditions (Eisfeldt and Kuhnen 2013). Considering two moderating factors, we find weaker (stronger) information transfer when the CEO was replaced with an outsider (the announcing firm is an industry leader), providing additional evidence that forced CEO turnover at one firm can be indicative of industry-wide changes. Our study has important implications to financial analysts, investors, and boards of directors in assessing changing industry conditions in light of a forced CEO turnover at a peer firm.



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GHIO, A., OCCHIPINTI, Z., & VERONA, R. (2024) "The Consideration of Diversity in the Accounting Literature: A Systematic Literature Review", *European Accounting Review*. https://doi.org/10.1080/09638180.2024.2330089

EUROPEAN ACCOUNTING REVIEW

The Consideration of Diversity in the Accounting Literature: A Systematic Literature Review

ABSTRACT

This paper presents the findings of a systematic literature review to identify research trends and future research opportunities focusing on how diversity is considered in the accounting literature. We retrieved 428 studies that consider diversity published in accounting journals over the period 1979–2021 from the Scopus database. Our analysis shows that research about diversity in accounting has significantly increased over the last five years, with the majority focusing on gender and on questions related to corporate governance. We identify four major themes on the topic of diversity: (i) diversity in the accounting profession; (ii) diversity in corporate governance; (iii) diversity in audit and accounting processes; and (iv) the influence of preparing and reporting organizational information on diversity. The results of these studies highlight that having more organizational diversity and reporting on diversity have positive implications for organizational performance; however, at the same time, this often creates or perpetuates power imbalances. A question remains as to whether this increasing focus on diversity in the literature reflects increasing attention to diversity in accounting to promote equity and social justice. This paper represents the first systematic review of diversity considerations in accounting, and helps scholars understand the main topics explored so far and, where research should focus next.



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BOULLAND, R., FILIP, A., **GHIO, A.**, & PAUGAM, L. (2024) "Grabbing Investor Attention with Limited Resources: A Study of Small Cap Firms' Communication Channel", *European Accounting Review*. https://doi.org/10.1080/09638180.2023.2242424

EUROPEAN ACCOUNTING REVIEW

Grabbing Investor Attention with Limited Resources: A Study of Small Cap Firms' Communication Channel

ABSTRACT

This paper examines the communication strategies employed by small cap firms listed on the Alternative Investment Market (AIM) of the London Stock Exchange. These small cap firms have great discretion in choosing their communication channels with investors and evolve in an environment with few information intermediaries. We investigate the use of three communication channels – press releases, conference calls, and social media - specifically surrounding earnings announcements. Our findings indicate that small cap firms utilize these three communication channels infrequently. However, when announcing positive earnings news, small cap firms are more likely to employ these channels, suggesting that firms communicate opportunistically. We find a positive association between the use of communication channels, particularly of social media, and measures of investor attention. Interestingly, while the use of communication channels is associated with positive stock returns surrounding earnings announcements, social media usage prior to earnings announcements is linked to subsequent stock price reversals. These findings provide insights into the communication practices of small cap firms and their implications for investor attention and market efficiency.



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GHIO, A. (2024) "Democratizing academic research with Artificial Intelligence: The misleading case of language," *Critical Perspectives on Accounting*, 102687, https://doi.org/10.1016/j.cpa.2023.102687.

CRITICAL PERSPECTIVES ON ACCOUNTING

Democratizing academic research with Artificial Intelligence: The misleading case of language

ABSTRACT

This essay questions the use of Artificial Intelligence (AI) models like ChatGPT to enable academics to work in multiple languages. ChatGPT has the potential to dismantle the dominance of English in research communication. Adapting Te Eni's model of communication complexity, I explore the implications of using ChatGPT for non-native English speakers in the development, inputs, process, and impact of research communication. I then relate these technological changes to broader reflections on the relationship between machines and humans and the implications for the future of academic research. I argue that far from democratizing research communication, the proliferation of AI models like ChatGPT is creating new power imbalances and hegemonic positions that raise important ethical concerns for the academic community.



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GHIO, A., MOULANG, C. & GENDRON, Y. (2023) "Always Feeling Behind: Women Auditors' Experiences during COVID-19", *AUDITING: A Journal of Practice & Theory*, 42(3), 137-154. https://doi.org/10.2308/AJPT-2021-139

AUDITING: A JOURNAL OF PRACTICE & THEORY

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

ABSTRACT

This paper examines women auditors' experiences during the COVID-19 pandemic using interviews and personal reflections. Drawing on Pierre Bourdieu's scholarship, we observe that COVID-19 was a destabilizing event for women auditors. Women's default gender role was brought to the fore both at work and at home. One of the key impressions we developed when analyzing the data is that positive changes that foster gender equality were nowhere near significant enough to offset the audit firms' strategies to boost their economic capital and the return of previous patriarchal roles. In short, COVID-19 most often exacerbated prior tensions in women's "work" habitus and "home" habitus, therefore further subjugating women to the power of dominant gender norms. Ultimately, this paper contributes to a better understanding of the implications of COVID-19 on women in audit firms by highlighting women auditors' fragile positions in balancing multiple demands at work and at home.



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FEHRENBACHER, D., **GHIO, A.**, & WEISNER, M. (2023) "Advice Utilization from Predictive Analytics Tools: The Trend is Your Friend", *European Accounting Review*, 32(3), 637-662. https://doi.org/10.1080/09638180.2022.2138934

EUROPEAN ACCOUNTING REVIEW

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

ABSTRACT

Management decision-making is increasingly supported by new data types and advanced predictive analytics tools. Prior research suggests that the inclusion of new data types – such as social media data – in forecasting models can improve forecasting. We explore whether managers' operational decisions differ depending on the data type used by a predictive analytics tool and the consistency of the trend with prior developments. Experimental results show that the extent to which managers use predictions from analytics tools is a joint function of the data type utilized and trend consistency. If a trend predicted by an analytics tool reveals a downward break from prior positive developments (i.e., an unexpected negative trend), managers utilize predictions less if they are mainly based on social media data rather than on traditional accounting data. If a trend predicted by an analytics tool continues a prior positive trend, we do not find such a difference. In supplemental analyses, we explore managers' comfort level and related attitude concerning the data types and find that only in the trend-breaking condition mediation effects are observed. Together, our findings have important implications for the management accounting function that needs to embed knowledge about managers' information utilization to facilitate decision-making.



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GHIO, A., MCGUIGAN, N., STEWART, O., THARAPOS, M., & WOOD, L. (2023) "Diversity, Equity, and Social Justice in Accounting Education", *Issues in Accounting Education*, 38(5), 1-5. https://doi.org/10.2308/ISSUES-2022-089

ISSUES IN ACCOUNTING EDUCATION

Diversity, Equity, and Social Justice in Accounting Education

ABSTRACT

Diversity, equity, and social justice are now ever more salient for organizations as we all grapple with how to create a more just, compassionate, and humane world. The accounting profession, with its traditional norms and practice, is no stranger to decades of discrimination, which has proven challenging to address despite visible outcomes of victimization and marginalization of multiple groups (Hammond 1995; Annisette 2003; Anderson-Gough, Grey, and Robson 2005; Carmona and Ezzamel 2016; Rumens 2016; Rosenthal 2019; Brown-Liburd and Joe 2020). Marginalized groups include, for example, people from historically oppressed racial, religious, ethnic, and cultural backgrounds; people of nonconforming gender or noncisgender and of nonheterosexual orientations; people with disabilities; and people from low socioeconomic backgrounds and their intersections.



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GHIO, A., MCGUIGAN, N. & POWELL, L. (2023) "The Queering Accounting Manifesto," *Critical Perspectives on Accounting*, 90, 102395. https://doi.org/10.1016/j.cpa.2021.102395

CRITICAL PERSPECTIVES ON ACCOUNTING

The Queering Accounting Manifesto

ABSTRACT

The Queering Accounting Manifesto draws on the queer revolution, which began in the aftermath of the 1969 Stonewall Riots, to declare the following statements: We denounce all expressions of 'norms' and 'normal'. We will be alert to and call out all expressions of gender and sexual control within accounting. We reject a single view of accounting. We embrace fluidity and reject false binaries. We encourage Queer unlearning. Queer and non-queer accountants must hold space for one another. Readers should continuously Queer this Queering Accounting Manifesto. We end by calling on all readers, queer and non-queer, to join us and dismantle heteropatriarchy in accounting.



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GHIO, A., & HAMMOND, T., (2024), "Queer accounting voices: accounting academics' oral stories", in "*Handbook of Accounting in Society*", Edward Elgar Publishing, pp. 328-344, https://doi.org/10.4337/9781803922003.00038

HANDBOOK OF ACCOUNTING IN SOCIETY

Queer accounting voices: accounting academics' oral stories

ABSTRACT

This chapter is concerned with the opening up of accounting academia to diverse queer voices. While heteronormativity and masculinity have for a long time represented pillars of success for an accounting academic, diversity represents a growing imperative for business schools, their stakeholders, and society. Using an oral history methodology, two accounting academics, a non-binary gay junior faculty whose pronouns are they/them, and a lesbian senior faculty whose pronouns are she/her, share their experiences about the relationship between their careers, their sexualities and genders; their engagement with the queer community; and their hopes for changes. Narrative illuminates issues queer accounting academics face in their work relationships, along with examples of academic activism. This chapter contributes to further understanding the lived experiences of accounting faculty by raising awareness about marginalized queer voices. It also provides representations of accounting faculties to queer PhD students/early-career researchers outside the dominant personification of an accounting faculty.



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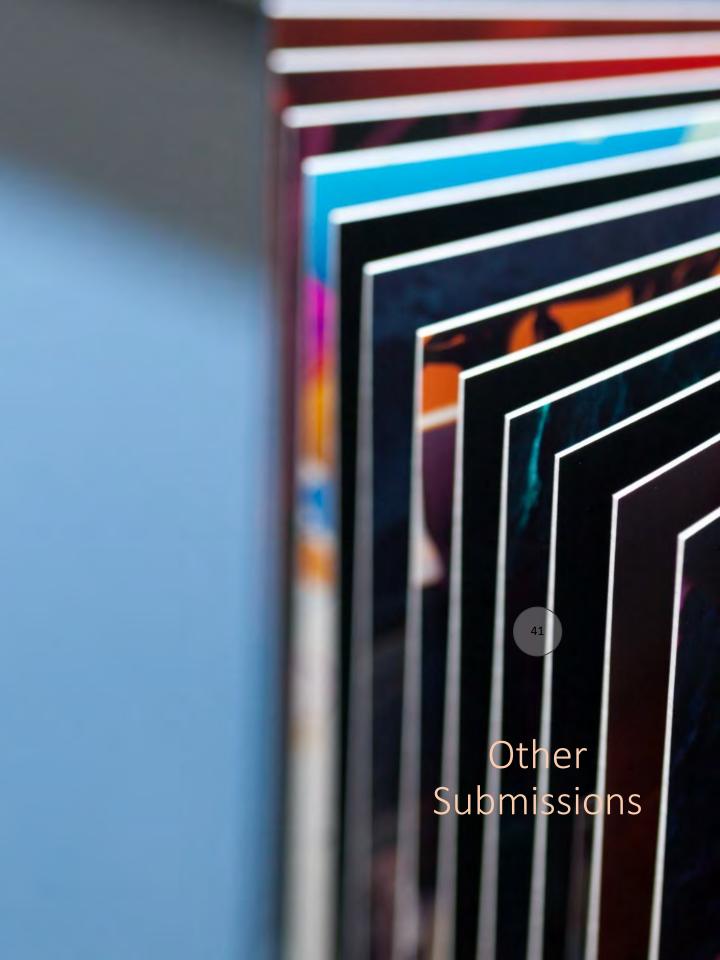
Francesco, De Luca, **Jenice Prather-Kinsey**, Sedat Erdogan, Ho-Tan-Phat Phan. "Cross-border listed firms' IFRS-based financial reports: Are they comparable?" *Journal of Accounting and Public Policy* 45 (2024). https://doi.org/10.1016/j.jaccpubpol.2024.107207

JOURNAL OF ACCOUNTING AND PUBLIC POLICY

Cross-border listed firms' IFRS-based financial reports: Are they comparable?

ABSTRACT

Variations in the enforcement of International Financial Reporting Standards (IFRS) across legal jurisdictions create skepticism about the degree of financial statement comparability (hereafter, "comparability") of cross-border-listed (CBL) firms. This study tested whether IFRS financial reports of CBL firms domiciled in different legal environments are comparable. We examined the effects of differences in the legal enforcement of jurisdictions on comparability. We assessed comparability using an output-based method on a sample of CBL firms domiciled in 42 countries. The results do not provide evidence of comparability in the IFRS-based financial reports of different legal environments. The results also indicate that differences in legal enforcement are negatively associated with comparability. We also find evidence that the use of Big Four (Big 4) auditing services by CBL firms provides better comparability than the use of non-Big 4 services. These results suggest that CBL firms supplement country-level deficiencies in mandatory regulatory enforcement with voluntary firm-level structures such as auditor choice.



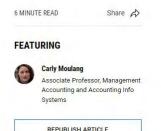


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MOULANG, C. & **GHIO, A.** 2024. Progress interrupted: The rise of the patriarchy during the pandemic. Politics and Society. March 06, 2024. Monash Lens (Online).

https://lens.monash.edu/@politicssociety/2024/03/06/1386524/progress-interrupted-the-rise-of-thepatriarchy-during-the-pandemic







While gender equality has been slowly creeping in the right direction, such progress in the hands of the pandemic swiftly put women back in their place both at work and home.

Professional women found themselves shocked at the snap back to patriarchal norms in their homes. Men's "real" work became the priority, while women were endowed with a plethora of new responsibilities such as remote learning, and the return of previously outsourced tasks and other unpaid work.



Accounting Forum



Alessandro Ghio
ESCP Business School
Editorial Board
2020 – Present

Accounting Horizons



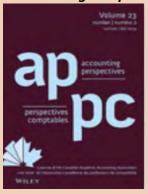
Alessandro Ghio
ESCP Business School
Editor
2021 – 2027

Accounting in Europe



Alessandro Ghio ESCP Business School Editorial Board 2022 – Present

Accounting Perspectives



Alessandro Ghio ESCP Business School Editorial Board 2023 – Present

Current Issues in Auditing



Dereck Barr-Pulliam
University of Louisville
Editorial Board
2024 – 2026
Veena Brown
University of Wisconsin-Milwaukee
Editorial Board
2023 – Present

Issues in Accounting Education



Veena Brown
University of Wisconsin-Milwaukee
Editorial Board
2021 – 2023
Editor
2023 – Present

Journal of Information Systems



Dereck Barr-Pulliam
University of Louisville
Editorial Board
2020 – 2026
Melvin A. Lamboy-Ruiz
Georgia Southern U.
Editorial Board
2021 – Present
Co-Editor 2024 Conference

Journal of Management and Governance



Alessandro Ghio
ESCP Business School
Editor
2022 – 2025



Leadership Roles

AAA Audit Committee

Dereck Barr-PulliamUniversity of Louisville *Member*

AAA ABO Section

Dereck Barr-PulliamUniversity of Louisville
Annual Meeting Co-Coordinator

AAA Board of Directors

Mark Dawkins
University of North Florida
Past President, 2023 – 2024

AAA DEIB Committee

Jenice Prather-Kinsey
University of Alabama at Birmingham
(Retired)

Member, 2022 - Present

AAA Education Committee

Veena Brown

University of Wisconsin-Milwaukee *Member, 2024 – Present*

AAA Finance Committee

Mark Dawkins

University of North Florida *Member, 2023 – 2024*

AAA Nominations Committee

Mark Dawkins

University of North Florida *Member, 2023 – 2024*

AICPA Financial Instruments Task Force

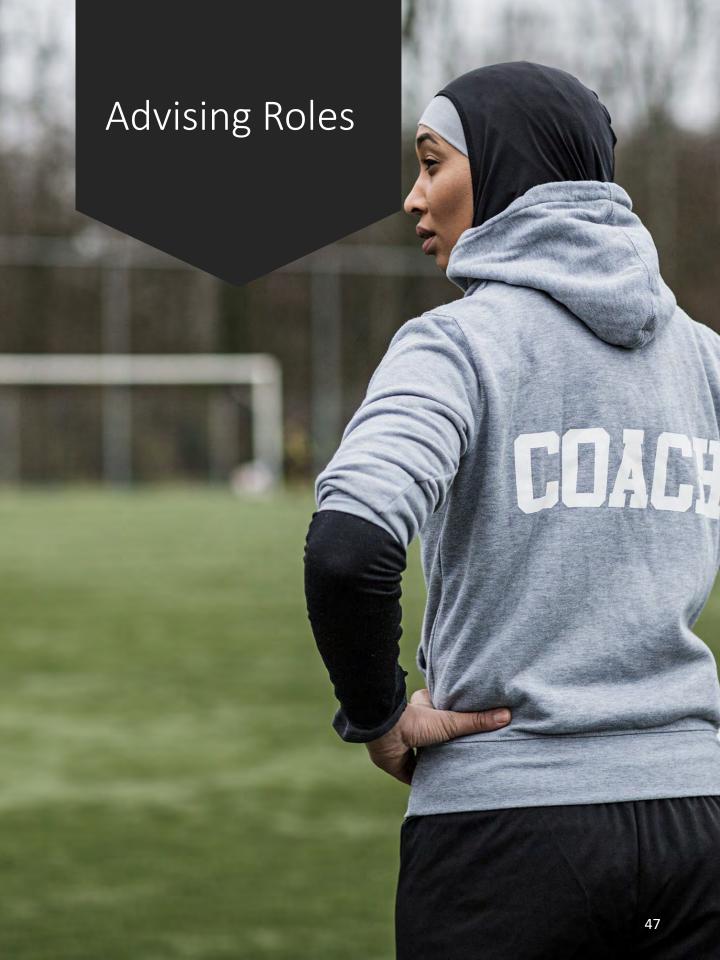
Dereck Barr-Pulliam

University of Louisville Academic Member

Financial Authority Market (Québec) – Financial Reporting Advisory Committee

Alessandro Ghio

ESCP Business School Board Member, 2022 - 2025



Advising Roles



https://nabainc.org/

National Association of Black Accountants (NABA)

Carol Cain, Winston-Salem State University Student Chapter Faculty Advisor, 2016 - present

caincl@wssu.edu

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



https://phdproject.org/

The PhD Project - Accounting Doctoral Student Association (ADSA)

Jenice Prather-Kinsey, University of Alabama at Birmingham (Retired)

Faculty Advisor

prather@missouri.edu

Mark Dawkins, University of North Florida Faculty Advisor

mark.dawkins@unf.edu

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

Promotions & Tenure

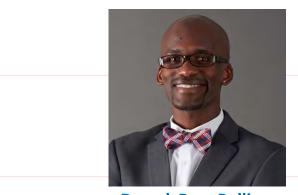
Promotions & Tenure



Carol Cain
Sara Lee Endowed Associate Professor of Accounting
Department of Accounting and Economics
Winston-Salem State University

New position: Department Chair, Department of Accounting and Economics

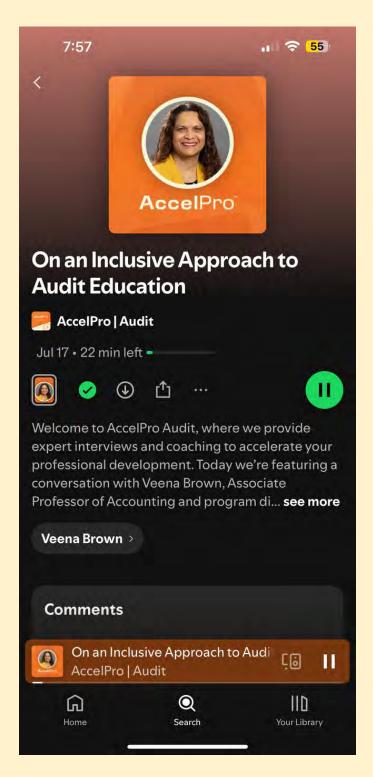
Effective: July 1, 2024



Associate Professor of Accounting School of Accountancy University of Louisville New position: Director, School of Accountancy

Effective: July 1, 2024





Veena L. Brown, Associate Professor and Director of Accounting Programs at Lubar College of Business at the University of Wisconsin-Milwaukee, shared her expertise in audit education and DEI in a podcast interview with AccelPro Audit. The podcast was recorded on January 25, 2024, and made available on July 17, 2024, on Apple Podcasts, Spotify and YouTube.



MESSAGE FROM THE PRESIDENT 2024-2025

I want to take a moment to extend my heartfelt thanks to Dr. Veena Brown for her leadership this past year. I hope you will join me in sharing that appreciation whenever you have the opportunity.

With great humility, I step into this crucial role of President, recognizing the great mandate that is ahead and an understanding of the trust that you have placed in me to serve in this capacity. The DIV section has a critical role in shaping a more inclusive future where all voices in the academy are heard and valued. My focus will be on encouraging open dialogue, member participation, and seeking proactive policies, to ensure each member of our community feels respected, has access to opportunities, and is empowered to accomplish their goals.

Throughout my tenure as president, I am committed to listening to your perspectives, ideas, and concerns. Your input is invaluable. I am committed to reaffirming diversity in accounting education, research, and practice so that perspectives, experiences, contributions, and ideas are acknowledged and integrated. I am committed to the ideals of an environment where accounting students, faculty, and practitioners feel empowered.

On Friday and Saturday, October 25-26, 2024, we will host the DIV section midyear meeting in St. Louis, MO. It promises to be exceptional. The program begins on Friday just after midday with an opening plenary and ends on Saturday at 4:30pm with a closing plenary. The DIV and TLC sections will be in the same location with separate tracks that offer respective section members unique and expanded experiences. In addition, throughout the year, anticipate other opportunities to meet and discuss the future and a call to action.

I would be amiss if I were to end without a thank you to each member and advocate. Your contributions to the DIV section are not unnoticed. Do not get weary in well doing, when progress is swift and when it is slow. Together we achieve remarkable outcomes that elevate the standards of accounting education, research, and practice.

I hope you enjoy a successful 2024-2025 academic year. Do not hesitate to reach out if I can be of support or assistance.

Kindly,

Amelia Hart, DBA, CPA, CGMA
DIV Section President
Associate Professor of Practice,
Department of Accounting and Information Management
Haslam College of Business
The University of Tennessee Knoxville





2024-2025 Section Officers



President (1-year term)
Amelia Hart
University of Tennessee
ihart@utk.edu



Vice President-Practice (2-year term)
Elicia P. Cowins
The Center for Audit Quality
info@thecag.org



Secretary (1-year term) Kayla Booker Rhodes College bookerk@rhodes.edu



Council Representative (2-year term)

Dana Hollie

Louisiana State University

danahollie1@lsu.edu



Vice President (1-year term)
Carlos Jimenez-Angueira (President-Elect)
University of South Florida
carloserieli@usf.edu



Past President
Veena Brown
University of Wisconsin-Milwaulkee
brownvml@uwm.edu



Treasurer (1-year term)
Porschia Nkansa
California State University - Los Angeles
porschiatq@gmail.com





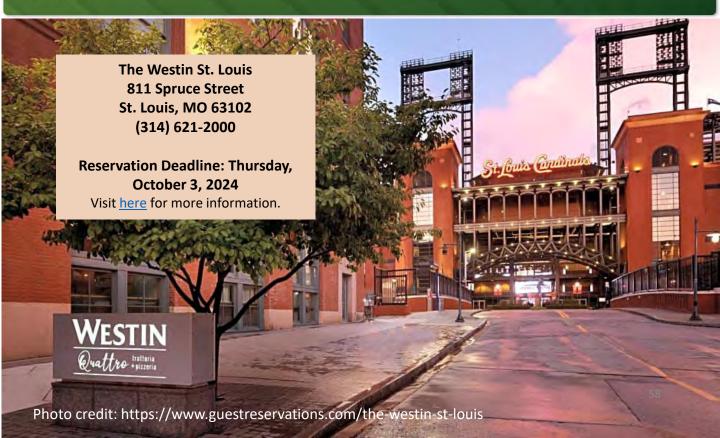






2024 Joint Meeting of the Diversity and Teaching, Learning and Curriculum Sections

October 25 - 26, 2024 St. Louis, MO



SAVE THE DATE FOR THE 2024 JOINT MIDYEAR MEETING OF THE DIVERSITY AND TIC SECTIONS!

We are Progenitors: Academics, Al, and the Future

We are excited to host the DIV and TLC Joint Meeting of the American Accounting Association in St. Louis, MO, from October 24-26, 2024. We have a great program in a terrific location with easy access to a variety of great experiences to help foster a positive meeting experience.

Our sections' collaborative efforts are centered on delivering a value-added experience where we contribute, harvest, learn, and are empowered by the research, exciting ideas, and innovations of persons in the academic community. The DIV and TLC sections are resolute in maintaining the value we offer through a shared vision for the sustained support of accounting education, research, and practice based on inclusive participation and collaborative efforts. We are committed to equipping and engaging all stakeholders through emerging research, innovative curricula, best practices in instructional methodology, intentional pedagogy, and heightened awareness of the scholarship of learning.

We agree on the value and incremental benefits that a joint meeting will deliver to members of both sections. This October, in St. Louis, we focus on the future; we consider the ways in which our academic community, its stakeholders and many others will look

towards our community to be progenitors of innovations that promote the integration of technology, artificial intelligence, impactful research, and effective instruction. We also recognize the opportunity to augment the achievement of goals such as faculty retention, faculty development, and faculty leadership.

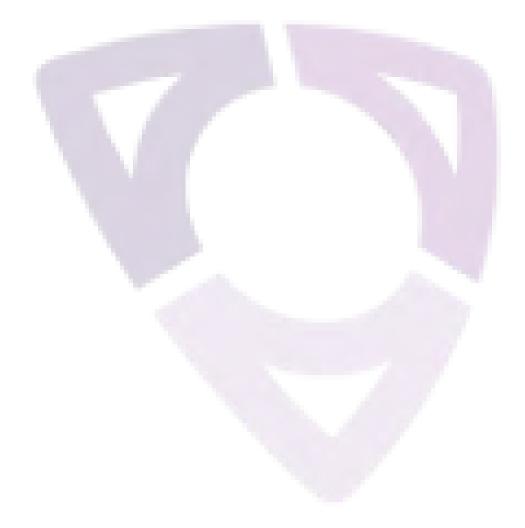
The possibilities are limitless for what can happen when we bring the diversity of perspective and people together. Plan to attend this year's Joint Meeting. We invite faculty to join a section if not a member, and to submit research papers, pedagogical works, panel, and workshop ideas for consideration by the June deadline. Take the time to immerse yourself in several of the best opportunities to socialize with members, meet editors, and identify collaborative possibilities for future projects.

We hope that you plan today on joining us; together, we can accomplish much. Thank you in advance for your continued contributions and scholarship. See you in the Fall!

Amelia Hart, DBA, CPA, CGMA DIV Section President-Elect

Angela Wheeler Spencer, PhD, CPA TLC Section President-Elect





Disclaimer: This newsletter was created by the Newsletter Editor, Melvin A. Lamboy-Ruiz, a volunteer member of the AAA Diversity Section. Any errors are the sole responsibility of the Newsletter Editor and not the AAA. The AAA Diversity logo was created by the AAA. Please get in touch with the Newsletter Editor for any comments, corrections or suggestions at the following email address: mlamboyruiz@georgiasouthern.edu.

