



American Accounting Association
Diversity

Newsletter Editor: Melvin A. Lamboy-Ruiz

[Volume 17, Issue 1]

A Vision for Diversity
Diversity is the broad inclusion and active engagement of multiple perspectives, experiences, and ideas in accounting education, research, and practice. A dynamic educational and professional environment values and encourages contributions from divergent sectors and philosophical perspectives.

DIVERSITY SECTION NEWSLETTER FALL 2020

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

Friday October 23, 11:00 am - 12:00 pm Eastern time

Believe it or Not, I Am a Better Teacher Now: The Unexpected Upside of Teaching in a Pandemic

 Moderator: Karen Osterheld (Bentley University)

 Presenter: Kelly Richmond Pope (DePaul University)

2020 Diversity Section Virtual Meeting
Saturday, October 24, 2020
[Complimentary Registration!](#)

In this edition ...

Members’ publications, awards & honors, promotions & tenure, and tips to teach and cope with the “new normal.”

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Welcome from the President



Norma Montague
2020-2021 Section President

Greetings!

My name is Norma Ramirez Montague, and I am honored to assume the role of the Diversity Section President for 2020-2021. As you well know, the Diversity Section's longstanding goals encompass the creation and dissemination of knowledge as it relates to diversity and inclusion in the accounting and accounting education fields via the promotion of excellence in research, teaching, and practice. As thought leaders in diversity and inclusion, we should strive to achieve those goals in new and innovative ways. In that spirit, I would like to announce the launch of a new two-year initiative for the Diversity Section to build upon our predecessors' tremendous efforts.

"I challenge our membership to take the new academic year as an opportunity to begin to retool, rebrand, and re-engage in our Section."

I wholeheartedly believe in the vitality of this initiative to further strengthen the Section and thus have asked Section Board Members to begin working closely to create a strategic plan for carrying out this mission. However, you may be asking yourselves what needs retooling? What needs rebranding? How can we re-engage?

Retooling consists of taking our various Diversity Section components and enhancing collaboration with like-minded DEI-centered organizations and other groups in the academy and the profession to establish a more comprehensive and wide-reaching Section for the benefit of our membership. Our dedication to service has never been in question. Yet, I believe we are capable of even greater as a Section that seeks to embolden our underrepresented students, faculty, and professionals via enhanced coordination with organizations such as the Ph.D. Project and support for HBCUs. We plan to offer webinars to assist in these goals and further retool our teaching and research skills.

Rebranding is simply creating a more welcoming and accessible Section for all AAA members. True diversity and inclusion require the buy-in of ALL segments of our society. Therefore, I would like to see the Diversity Section expand its membership via outreach to our colleagues broadly within the AAA as well as cultivate greater interest in and support for the Section in the academy, the accounting profession, and our corporate partners.

Re-engaging involves each of us making a renewed effort to strengthen the ties of our Section, reaching out to those who may have drifted away from our group in an effort to return them to the fold, as well as spotlighting the tremendous talent within the Diversity Section by showcasing members' research, teaching, service, and practice contributions. We will also offer a series of events during the year to promote our re-engagement efforts, including events highlighted in this newsletter.

Let's reconnect and re-engage!

Norma

Notes of Gratitude

I offer much gratitude to Helen Brown-Liburd for her leadership, mentorship, and continued contributions as Past-President. A special thanks to Kelly Pope, our Vice-President, for challenging me to think more deeply and broadly about our Section's mission and for initiating and guiding our discussion towards developing a strategy for "retooling, rebranding, and re-engaging" the Section and its members. I also greatly appreciate the help and support of Josette Pelzer (Secretary), Lynette Wood (Treasurer), Sandra Shelton (Council Representative), and the many volunteers who contribute to the Section. Also, many thanks to Theresa Hammond and Kirsten Cook for planning and organizing the 2020 Midyear Meeting; I think we can all agree that they put together a great program!

Norma Montague

Opportunity to Retool!

As part of the AAA's new weARE series (Webinars on Accounting Research and Education), **Kelly Pope** (Diversity Section Vice-President) will be presenting the following webinar on **October 23**. This is a **free opportunity** to **retool** your teaching in a pandemic.

Friday, October 23

11:00 am - 12:00 pm Eastern Time

**Believe it or Not, I am a Better Teacher Now:
The Unexpected Upside of Teaching in a Pandemic**

Moderator:

Karen Osterheld, Bentley University

Presenter:

Kelly Richmond Pope, DePaul University

[Register Here](#)

**Webinar Series
on Accounting Research and Education**

We are pleased to announce this is being offered - free of charge - as an exclusive benefit to AAA Members.

Coping Tips From Our Members

"Encouraging neighbors to put up BLM signs in our predominantly white neighborhood in the Pacific Northwest." – Elizabeth Almer

*"Weekly virtual cocktails with a group of friends is a MUST!"
– Stephani Mason*

"Wrote to my students EVERY SECOND morning from March 17th until graduation on May 20th with POSITIVE content. On June 28th, participated in a 5-hour caravan on Staten Island to support racial justice." – Susanne O'Callaghan



October topics and dates are described [HERE](#) – be on the lookout for November and December topics to be announced soon. Plans are to alternate between education/teaching and research topics each week on Thursdays and/or Fridays through the spring. Come join in a chance to be together, and work together, when it's hard to get together.

Promotions & Tenure



Carol L. Cain

Promotion to Associate Professor
Received Tenure
Winston-Salem State University



Joanna Garcia

Promotion to Associate Professor
Received Tenure
John Carroll University



Ahmed Ismail

Assistant Professor
Received Tenure
Dutchess Community College

Opportunities to Re-engage!

We are still seeking volunteers for the coming year, so please consider these opportunities to *re-engage!* Email Norma at montagnr@wfu.edu to express your interest.

2021 Midyear Meeting Co-Chair (1 of 2 volunteers needed) – responsible for putting together the content for their midyear meeting while following a timeline that is given to them by their Meeting Manager. Volunteers will learn how to use our submission system (there will be a training webinar) to assign reviewers, accept/reject papers, and build the midyear meeting program sessions.

Awards Committee Chair (1 volunteer needed) - responsible for actively seeking, reviewing, and evaluating nominations. The chair will select award recipient(s) based on the award criteria and present the award(s) at the Section/AAA Meeting.

Membership Committee Co-Chair (2 volunteers needed) – responsible for collaborating with Section Leadership and the AAA staff liaison for growth and retention of section membership. Activities include a communication outreach to invite or thank members for joining; actively recruiting, retaining, and engaging members; create, cultivate, and propagate the value of membership.

Regional Coordinators (6 of 8 volunteers needed – 1 for each region) – responsible for making sure that all submissions are complete, do not include author and co-author names and emails, submitted in the correct area, and that there are no duplicates; assigning all reviewers to the submissions in your area; and providing acceptance and award recommendations to the Paper Chair, based on submitted reviews. Regions: Mid-Atlantic; Midwest; Northeast; Ohio; Southeast; Western; International (filled); Southwest (filled).

Awards & Honors



Leah Muriel

Texas Tech University
Golden Torch Faculty Award
Mortar Board, March 2020

Publications from our members

Almer, Elizabeth, Harris, Mary Katherine, Higgs, Julia and Rakestraw, Joseph. "Partner Gender Differences in Prestige of Clients Served at the Largest U.S. Audit Firms." *Journal of Business Ethics* (2020). <https://doi.org/10.1007/s10551-020-04532-2>

Brown-Liburd, Helen, Arion Cheong, Miklos A. Vasarhelyi, and Xinxin Wang. "Measuring with Exogenous Data (MED), and Government Economic Monitoring (GEM)." (2019): 1-19. <https://doi.org/10.2308/jeta-10682>

Cabán-García, Maria T., Choi, H. and Kim, M.T. "The Effects of Operating Cash Flow Disclosure on Earnings Comparability, Analysts' Forecasts, and Firms' Investment Decisions during the Pre-IFRS Era", *The British Accounting Review* 52 no. 4 (July 2020): 2-20. <https://doi.org/10.1016/j.bar.2020.100883>

Chiu, Tiffany, **Helen Brown-Liburd**, and Miklos A. Vasarhelyi. "Performing Tests of Internal Controls Using Process Mining: What Could Go Wrong?" *The CPA Journal* 89.6 (2019): 54-57. <https://search.proquest.com/docview/2239577541?accountid=11225>

Collins, Denton, **Kirsten Cook**, and Matt Mart. "Accounting Research Readings Groups." *Advances in Accounting Education*, Vol. 22, Ch. 1 (2019): 1-22. <https://doi.org/10.1108/S1085-462220190000022001>

Cook, Kirsten, Andrea Romi, Daniela Sanchez, and Manuel Sanchez. "The Influence of Corporate Social Responsibility on Investment Efficiency and Innovation." *Journal of Business Finance & Accounting*, Vol. 46, No. 3-4 (March/April 2019): 494-537. <https://doi.org/10.1111/jbfa.12360>

Donabedian, Bairj., **O'Callaghan, Susanne.**, Elson, Raymond, Walker, John., Dwyer, Cathy. "Peacefulness of Nations and the Use of International Financial Reporting Standards." *Global Journal of Accounting and Finance*, 3(1): 63-72. https://www.igbr.org/wp-content/uploads/2019/05/GJAF_Vol_3_No_1_2019.pdf

Garcia, Joanna L. "The Inclusive Curriculum." BizEd, March 2020 <https://bized.aacsb.edu/articles/2020/march/the-inclusive-curriculum>.

Hannah, Sean T., Sayari, Naz, Harris, Frederick, H. deB. and **Cain, Carol L.** "The Direct and Moderating Effects of Endogenous Corporate Social Responsibility on Firm Valuation: Theoretical and Empirical Evidence from the Global Financial Crisis." *Journal of Management Studies* (forthcoming, early online available). <https://doi.org/10.1111/joms.12586>

Teaching Tips From Our Members

"I mainly used Zoom as my classroom, publisher curated videos and practice material, WileyPlus & MH Connect, my previous online experience, and good degree of guidance from my school's instructional designer. I use pictures from my school as virtual background."

– Ahmed Ismail

"Using google sheets and Zoom Breakouts to allow students to collaborate on solving problems in intermediate accounting."

– Elizabeth Almer

"TaxProf Blog is a great source of "tax in the news" stories to share with students in any tax course, (https://taxprof.typepad.com/)."

– Kirsten Cook

"I keep a white board behind me during virtual class sessions making my home office to look like a classroom. It also serves as a contingency plan if my iPad stops sharing content as I solve exercises." – Melvin Lamboy-Ruiz

"I was desperate to make the on-line class more personal, so I asked students to submit photos of their parents' or grandparents' hometowns. We have many immigrant students, so I got photos from all over the world, as well as some from San Francisco. I used them as "virtual backgrounds" in my Zoom classes and asked students to guess where we "were." (The Golden Gate Bridge was easy.)" – Theresa Hammond

Publications (continued)

Hellman, Niclas, Soledad Moya Gutierrez, **Stephani Mason**, and Ana Marques. "On the 'Disclosure Initiative and the Principles of Disclosure': the EAA's Financial Reporting Standards Committee's View." *Accounting in Europe*, Forthcoming. 17.1: 1-32 (2020). <https://doi.org/10.1080/17449480.2019.1664753>

Janvrin, D. J., Mascha, M. F., & **Lamboy-Ruiz, Melvin A.** (2020). SOX 404(b) Audits: Evidence from Auditing the Financial Close Process. *Journal of Information Systems* (Forthcoming). <https://doi.org/10.2308/isys-18-055>

Jones, Joanne, Carolyn MacTavish, and Wendy Schultz. "The effect of gender and firm identification on auditor pre-negotiation judgments." *Advances in Accounting* 44 (2019): 49-57. <https://doi.org/10.1016/j.adiac.2018.12.003>

Lawson, Bradley; Martin, Gerald, **Muriel, Leah**; Wilkins, Michael. "How Do Auditors Respond to FCPA Risk?" *Auditing: A Journal of Practice & Theory* 38, no.4 (November 2019): 177-200. <https://doi.org/10.2308/ajpt-52390>

Munoko, Ivy, **Helen L. Brown-Liburd**, and Miklos Vasarhelyi. "The Ethical Implications of Using Artificial Intelligence in Auditing." *Journal of Business Ethics* (2020): 1-26. <https://doi.org/10.1007/s10551-019-04407-1>

Publications are listed in alphabetical order. Names of authors who submitted the publication to the newsletter appear above in bold purple font. URLs were added to each article to facilitate access to these articles by our members.

Diversity Section Officers & Volunteers 2020-2021

Officers	Name	Email Address
President	Norma Montague	montagnr@wfu.edu
Vice President	Kelly Pope	kpope2@depaul.edu
Secretary	Josette Pelzer	josette.edwards.pelzer@hotmail.com
Treasurer	Lynette Wood	lwood@buildusup.com
Past President	Helen Brown-Liburd	hliburd@business.rutgers.edu
Council Representative	Sandra Shelton	sshelton@depaul.edu
Committee Vice Directors/Chairs/Co-Chairs		
2021 Annual Meeting	Stephani Mason	smason18@depaul.edu
2021 Annual Meeting	Dereck Barr-Pulliam	dereck.barr-pulliam@louisville.edu
2021 Midyear Meeting	Kirsten Cook	kirsten.cook@ttu.edu
Regional Coordinators		
International	Rogelio Cardona Cardona	rogelio.cardona1@upr.edu
Southwest	William Strawser	william.strawser@ucdenver.edu
Other Appointed Positions		
Newsletter Editor	Melvin Lamboy-Ruiz	mlamboyruiz@georgiasouthern.edu

All positions are for a one-year term except for the AAA Council Representative who serves for a 3-year term. The term of the current incumbent ends on June 2022.

Opportunity to Retool and Re-engage!

We invite you to attend the **Virtual 2020 Diversity Section Meeting on Saturday, October 24!** Registration for this event is *FREE* to all AAA members. The morning plenary will highlight racial justice concerns, with Helen L. Brown-Liburd and Jennifer R. Joe presenting their forthcoming *Issues in Accounting Education* paper, "Towards a More Inclusive Accounting Academy," followed by a "Conversation on Diversity, Equity, and Inclusion Concerns" with AAA leaders Elaine Mauldin, 2020-2021 President, and Yvonne L. Hinson, Chief Executive Officer. Following this discussion, faculty and doctoral students will be presenting their research with topics ranging from COVID teaching evaluations and HBCU faculty job satisfaction to more traditional accounting issues such as financial-reporting quality, earnings management, and corporate social responsibility. We will also feature a speaker from our meeting sponsor, KPMG.

2020 Diversity Section Meeting

October 24, 2020

10 AM to 5 PM ET

*Take advantage of the zero registration fees
and zero travel costs!*

1st Virtual Conference

Complimentary Registration!

[CLICK HERE TO REGISTER](#)

Congratulations to all our members who have publications, received tenure, promotions, or honors/awards this past academic year. — Diversity Section



Awards & Honors



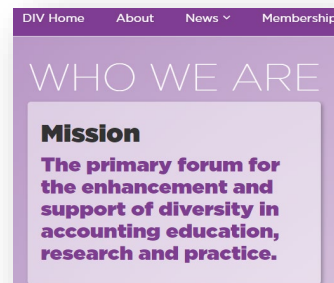
Morgan State becomes first HBCU institution to earn IMA endorsement of accounting program

Morgan State University

First HBCU to receive recognition in the IMA's [Higher Education Endorsement](#) Program!

Diversity Section Website

Find us on the Web: aaahq.org/div



For this and past editions of the section newsletters, visit the [Diversity Section newsletter page](#).