

President's Message



I hope your fall semester is off to a great start! I am excited to serve as your section president for the 2012-13 academic year. I learned early in my career that communication is

important and that it should be done as often as possible to ensure that everyone is informed of the issues. To this end, I am working on three important communication initiatives – the website, the newsletter, and volunteer opportunities. First, you might have noticed that our website was revamped and updated to be more aligned with the other sections and regions. This is a key source of information for learning about the section, and the current leadership team. Second, I am working with our newsletter editor, Ena, to provide you with timely information about the section. This is the first newsletter for the chapter year and we hope to publish a second one before the end of the semester and another in the spring. The third area involves you – I know you are interested in giving back to the chapter and there are many opportunities for you to do so. You will notice from the website that we still need 2014 Midyear Meeting coordinators, various regional coordinators and several committee members. Consider lending your talents and skills to the chapter.

As you plan your semester, be sure to include the 2012 Midyear Meeting in your plans. The meeting is scheduled for November 2-4 at the Intercontinental Hotel in Buckhead, Atlanta. The meeting coordinators, Ola and Evelyn, are planning a fantastic meeting and would welcome

your attendance at this event. I look forward to meeting many of you at this meeting as well.

On a sad note, I announce the passing of Dr. Louis Stewart of Howard University. Louis was an active member of the section for many years. Louis was elected as the section Treasurer at the annual meeting this past August and was the co-chair of the 2011 Midyear Section Meeting. May his soul and the souls of the departed, through the mercy of God, rest in peace.

*Raymond J. Elson
Valdosta State University*

Minutes of the American Accounting Association's Diversity Section Business Meeting in Washington, D.C. – August 8, 2012

Amelia Baldwin, President, started the meeting at 7:30 a.m. by welcoming everyone to the annual business meeting. She acknowledged E&Y as the sponsor of the breakfast meeting and presented Ken Bouyer, Americas Director of Inclusiveness Recruiting at E&Y, with a plaque of appreciation for their continued support of the AAA Diversity Section and sponsorship of the business meeting.

Amelia next directed us to the handouts on each table (including the agenda, the August 9, 2011 business meeting minutes, the mid-year meeting call for papers, 2012 AICPA Faculty Delegate Form, and the Diversity Section Pay It Forward Fund Form). The minutes of the 2011 business meeting were approved as presented. Amelia called for reports of the section's 2011-2012 activities, as listed on the agenda.

Kathryn Epps, Past President and Section Council Representative, gave the Council Report. The council agreed on a new governance structure, which includes each representative serving for three years instead of four years; contested elections, requiring more than one candidate for each position; equal representation on the council (in the past larger sections had more representatives); having four meetings per year instead of two; the council electing one board member per year; and the board consisting of past years presidents of sections and regions. The Diversity Section members are Mark Dawkins, Council Member at Large and Kathryn Epps, Past President. Kathryn Epps stressed the importance and relevance of having a voice on the council. Any section concerns should go to the Diversity Section President, which will be forwarded to the council and then to AAA.

Kathryn also noted that she attended the 2012 New Faculty Consortium. She serves on the New Faculty Consortium Committee, and it is the first time the Diversity Section has had a representative on the committee. Karen encouraged everyone to download the AAA app to their smart phone if they have not done so already.

Brigitte Muehlmann, Northeast Region Coordinator, encouraged attendees to submit papers to the Northeast Region Annual Meeting. The meeting will be held in October and she has not received any submissions. Jan Williams, 2012 Annual Meeting Liaison, reported that we had 13 papers submitted to the annual meeting, and 11 papers were accepted. This resulted in four paper sessions at the Annual Meeting, compared to five last year. She encouraged everyone to remember to submit papers to the Diversity Section of the annual meetings so we

can continue to fill sessions. She thanked those who served as reviewers, presenters, discussants, and moderators and reminded everyone of the last diversity session that afternoon.

Jenice Prather, member of the AAA nomination committee, announced that there are four positions open for nomination on the board of directors – President-Elect, VP Finance-Elect, Director – Focusing on Intellectual Property, & Director-Focusing on Academic/Practitioner Interaction. She encouraged anyone who was interested in these positions or has any questions to see her after the meeting.

Evelyn McDowell, 2012 Midyear Meeting Coordinator, encouraged everyone to attend the Mid-Year Meeting. The deadline for paper submissions is September 10th, and the last date for regular registration and the group hotel rate is October 10th. She announced that Mary Barth, AAA President-Elect, will be at the conference.

Amelia reminded those in attendance about funding available to attend the Diversity Section Mid-Year Meeting. She informed us that forms were on the table and online if we wished to contribute to the Pay It Forward Fund and to apply to be a 2012 AICPA Faculty Delegate. The Pay It Forward Fund is a separate fund used specifically to promote doctoral student travel to the Mid-year Meeting. It will provide a \$750 scholarship to a doctoral student. University of Louisville offered a scholarship for one person to attend the conference. Tom Lopez asked if we knew how many Ph.D. students are members of the diversity section. Amelia responded that she does not know but can find out that information. The AICPA provides funds for up to 10 tenure-track faculty to attend the Mid-Year Meeting. Karen Epps mentioned that we have never used all of the funding and we should make a special

appeal to those persons recognized at the PhD Project Dinner for just completing their doctoral programs to apply for the funds.

Amelia recognized faculty members who were promoted over the last year and a group picture was taken of these persons. She then asked Ken Bouyer to talk about the new AICPA commission. Ken stated that the National Commission on Diversity and Inclusion is focusing on how to get more minorities to the partner level and to progress through the profession. The commission consists of 15 members from government, state societies, NABA, ALPFA, Ascend, academia and public practice. Ena Rose-Green, Editor of the section newsletter, made an appeal for information to be included in the Diversity Section Newsletter.

Amelia began the election process and presented the following names for officer nominations:

President- Raymond Elson (Valdosta State);
Vice-President- Dahlia Robinson (University of South Florida);

Treasurer – Louis Stewart (Howard University);

Secretary – Jan Williams (University of Baltimore);

2013 AAA Annual Meeting Liaison – Andrea Roberts (University of Virginia);

2013 Meeting Chair - Evelyn McDowell;
Southeast Regional Coordinator – Mark Dawkins (University of Georgia);

Midwest Regional Coordinator- Jason Brown (Indiana University);

Northeast Regional Coordinator – Brigitte Muehlmann (Suffolk University);

Mid-Atlantic Regional Coordinator – Evelyn McDowell;

Ohio Regional Coordinator – Kenyal McGee (Central State University);

International Coordinator – Margaret Lightbody (University of South Australia);

Editor – Ena Rose-Green (University of Alabama in Huntsville).

The vote was unanimous to accept these persons as officers and coordinators for 2012-2013. Kathryn Epps will continue serving as Council Representative (her second year of a three year term). Amelia noted that we still need coordinators for the southwest and western regions.

Amelia turned the meeting over to the new President, Raymond Elson. Raymond presented a plaque to Amelia for her hard work and dedication as President. Ray gave his vision for the Diversity Section. He stated that he wants to work to improve the communication among the section members, especially through newsletters to section members. He also wants to explore creating a section journal to promote diversity research. The following persons have agreed to serve on a committee to explore this task: Mark Dawkins, Dahlia Robinson, Kathryn Epps, and Lisa Owens-Jackson.

We were reminded to submit papers to the November meeting and the meeting was adjourned at 8:00am.

*Jan Williams, Secretary – Diversity Section
University of Baltimore*

Diversity Section Mid-Year Meeting Atlanta, Georgia November 2-4, 2012:

We are looking forward to our next section meeting which will be held November 2-4, 2012 in Atlanta, Georgia at the InterContinental Buckhead Atlanta. We hope to see you there!

Awards/Promotions/Honors

Harold Little was elected to the Kentucky Society of Certified Public Accountants' Board of Directors. His term will be three years. Harold also received the 2010 - 2011 Outstanding Committee Chair award for his services as Chair of the Society's Members in Education Committee.

Refereed Journal Publications

Hammond, Theresa, "An "unofficial" history of race relations in the South African accounting industry, 1968-2000: Perspectives of South Africa's first black chartered accountants," *Critical Perspectives on Accounting* (In Press, available on line).

Huang, Hua-Wei, Rose-Green, E. and Chih-Chen Lee. Forthcoming. CEO Age and Financial Reporting Quality, *Accounting Horizons*.

In Memoriam



It is with great sadness that we note the passing of Dr. Louis Stewart, associate professor of accounting at Howard University, loyal member of the Diversity Section and a founding member of the ADSA. Louis is survived by his wife

Valerie; children Patrice, Sarah, Jessica and Louis, Jr. and brother, Nathaniel. Following are excerpts from his bio as it appears on the Howard University website:

Louis J. Stewart, Ph.D., CPA, was born in Charleston, South Carolina and raised in Philadelphia, Pennsylvania. He attended Central High School where he starred in track and cross-

country. He earned his bachelor of art degree from the Franklin and Marshall College. Louis continued his education at the University of Chicago where he earned his Master's in Business Administration with a dual concentration in accounting and finance.

In the years following his graduation from the University of Chicago, Louis worked as a financial analyst at the United Way of Chicago, was the controller of Chicago Child Care Society, and was also the chief financial officer of the Englewood Community Health Organization. He earned his CPA during this time period. Louis prepared himself for a second career in higher education by earning a doctorate in business administration with an accounting major from the University of Wisconsin in Madison.

Prior to joining the faculty of Howard University, Louis was an associate professor of accounting at Kean University, assistant professor of accounting in the Department of Accounting, Taxation, and Law at Long Island University, assistant professor of health financial management at the Robert F. Wagner Graduate School of Public Service, New York University, and assistant professor of accounting at Florida A&M University.

During his teaching career Louis taught Accounting Principles, Cost Accounting, Intermediate Accounting, Advanced Accounting, Auditing, Governmental Accounting, and Health Care Financial Management. In addition, he was the update author of WG&L's *Healthcare Controller's Manual*.

His research, which was focused on the financial management of nonprofit and health care organizations, has been published in the *Journal of Corporate Accounting and Finance*, *Journal of Healthcare Management*, *Research in*

Healthcare Financial Management, Journal of Health Care Finance, and Journal of Public Budgeting, Accounting, and Financial Management

Louis will be greatly missed. We give our condolences to his family and friends.

Editor's Corner

I am very pleased to serve as Editor of the Diversity Section Newsletter. My goal is to

highlight the accomplishments of the section members as well as to inform members of events and opportunities available to advance professional development. I encourage members to continue to participate in the activities of this section and the AAA. Be sure to inform us of your accomplishments so we can celebrate with you. Thanks to all the contributors to this newsletter.

Ena Rose-Green
ena.rose-green@uah.edu
Newsletter Editor