
News from the Diversity Section



Diversity Section of the American Accounting Association

Vol. 9, No. 1, Summer 2007

President's Message Setting Our Destination

As we embark upon yet another annual meeting of the Diversity Section of the American Accounting Association, reflecting on our accomplishments is both easy and rewarding.



We had another successful Section meeting in Atlanta. The research presentations and panel discussions were outstanding and lively. Attendance was

commensurate with a Section of our size, and we were inspired by the words of wisdom from our luncheon speaker, Dr. Johnnie L. Clark, retired educator and one of the first 100 African-American CPAs with a PhD in accounting. Members are productive and continue to contribute to mainstream literature. Many members have obtained tenure and promotion at their respective institutions. And, we continue to garner support for our vision and mission from Ernst & Young and the AICPA.

To envision the road ahead is a harder and in some respects overwhelming pursuit. No doubt, the path we set out on six years ago is changing (as it should). Therein lies the challenge. Like it or not, we are *path-makers*. Path-Makers do not have the luxury to Google map quest, put in an address, and download a set of directions. Path-Makers do not have the luxury of strolling along admiring the beauty of the landscape, the flowers, and the tree-lined streets.

My challenge to us is to set paths that lead in many, but common, directions, cultivate flowers through membership growth and faculty development, trim trees to welcome new light, and build bridges to cross over the inevitable seas of personal and professional obstacles.

We have a vision. We have a mission. Thus, it is imperative that any path and direction we set is in consonant with our mission. We must continuously revisit and revise our strategic plan, and think beyond our immediate space by addressing the threats that seemingly abound: the shortage of qualified accounting Ph.D.s, the decline in CPA candidates, the brain-drain – particularly in the case of minority faculty, and the lack of viable succession plans to address attrition in the leadership at our own institutions and in the AAA.

So, as we continue this journey, I commit to being a path maker. I invite you to commit also by becoming more involved and active in the Section. Start by attending and presenting your research at the upcoming Section meeting in Atlanta. Pledge to increase the number of submissions to the annual meeting by submitting or soliciting at least one manuscript for consideration. Then, join us again next year for the annual meeting in 2008.

Thank you for the opportunity to serve as president of the Section. It has been a pleasure.

*Cheryl L. Allen, President
Morehouse College*

Minutes of the American Accounting Association Diversity Section Business Meetings in Washington DC – August 8, 2006

Harold T. Little (Western Kentucky University), the outgoing President of the Section, called the 5th Annual business meeting to order at 7.24 am. He then recognized special guests: Drs. Mary Stone and Bill Kinney and Mr. Allan Boston of Ernst & Young.

Secretary Linda Poulson (Elon University) presented the minutes of the 2005 business meeting. The minutes were approved without amendment.

The financial report was given by treasurer, Diana Robinson (North Carolina A&T State University) and was approved by the members

Harold T. Little delivered his closing remarks, stating that it was a very exciting year. He then thanked the following individuals:

- Ida Robinson for her mentorship.
- Georgia Saemann, for an outstanding job in moving the section meeting from New Orleans to Atlanta. Harold noted that the mid-year meeting was a success, with attendance above what was expected for a section of this size and we broke even.
- Dahlia and Ena for the newsletter.
- The AICPA and Ernst & Young for their support.
- Annie McGowan and Vaughn Radcliffe for getting three sessions at the AAA
- The membership body for their support of him as president.
- Juan Riviera, chair of the Awards Committee.

Chair of the Nominations Committee, Ida Robinson, presented the following nominations for the 2006-2007 year:

- President - Cheryl L. Allen
- Vice-president - Cynthia Jackson
- Secretary - Dahlia Robinson
- Treasurer - Jerry Thorne
- Program Chairperson – Lisa Owens
- Program Liaison – Georgia Saemann.

Harold T. Little, the next chair of the Nominations Committee (per the bylaws) then presented the slate of officers to the section for consideration and approval. The motion to approve was properly seconded and carried. Harold then turned the balance of the meeting over to **Cheryl L. Allen**, the incoming President of the section.

Cheryl thanked Harold for leading the section for the past year and thanked the members for entrusting the leadership of the section to her. She also gave a special thanks to those who came before her and made the job of serving as president much easier. She then called for the presentation of the committee reports.

Programs Committee:

Annie McGowen, chair, noted that there were 14 submissions for paper sessions and 3 for panels at the annual AAA meeting. She noted that we were awarded 3 sessions with excellent time slots. She then encouraged members to continue to submit papers. Annie reported that there were 9 submissions for the Ernst & Young research awards. She encouraged members to continue to submit for that as well

Newsletter Committee:

Dahlia Robinson encouraged members to continue to submit articles for the newsletter.

Membership Committee:

Delano Berry, chair, encouraged us to try to bring other members of AAA to the section with us.

Historian Committee:

Peter Johnson proposed a visiting position at BYU for research or teaching.

Linda Poulson then reported that Elon University, Elon, NC initiated a pre-doctoral fellowship – the recipient could possibly do some research with faculty at the University

Cheryl observed that these announcements related more to Faculty Development and said we would make sure that members are aware of these opportunities. She also observed that the Mentoring and Research committees are two committees that need more visibility.

Harold requested volunteers for the nominations committee to select officers for the 2007-08 year. He emphasized that the commitment is relatively minor

Ernst & Young Grant Winners:

Cheryl then invited Allan Boston, Partner from Ernst & Young, LLP to the podium to present the awards to the Ernst & Young grant winners. Mr. Boston observed that Ernst & Young wanted to look at inclusiveness and diversity. He noted that their goal was to help to move deans and chairs to start looking at diversity differently. They are hoping for research that will investigate what is happening in corporate America and what is happening in the classroom. They believe that there is a disconnect and hope this research will help to give insights.

Grant Winners were Aretha Hill, and Shauntae Findlay of FAMU

Minority Initiatives Committee of the AICPA

Wanda Mattei brought greetings from the AICPA Minority Initiatives Committee. She gave indications that there will be changes in the AICPA, but however noted that the AICPA will continue to support diversity. The AICPA gives both undergraduate and graduate scholarships as well as support delegates to the AAA meeting.

Section Awards:

Cheryl presented the following awards on behalf of the Section:

President Awards:

- 2003-2004 - Fred Jacobs
- 2004-2005 - Ida Robinson
- 2005-2006 - Harold Little

Research Award:

- Andrea Alston-Roberts

Service Award:

- Margarita Lenk for her work with the diversity initiatives and the support she gives in the community and to students.

In closing, Cheryl encouraged the Research and Mentoring Committees to become more visible and challenged us to increase membership. She then thanked section meeting sponsors and especially Ernst & Young, LLP for sponsoring the Friday night reception at the October Section meeting. She also thanked the members again for their confidence in supporting her as president. The meeting adjourned at 8.16 am.

*Dahlia Robinson, Secretary - Diversity Section
University of South Florida*

Diversity Section Mid-Year Meeting Atlanta Georgia, October 12-14, 2006:

The mid-year meeting of the Diversity Section of the AAA was held in Atlanta, Georgia, October 12-14, 2006. The meeting opened with a welcome reception on Thursday night. The first full day of the conference started with concurrent research sessions focusing on issues as diverse as minority accountants in the academy and the profession, to taxes and issues in higher education. At lunch, the registrants were addressed by the keynote speaker **Dr. Johnny L. Clark**, the first African-American woman to receive a Ph.D. from the University of Georgia.

Dr. Clark encouraged participants to see their teaching careers as a calling through which they will impact the lives of many others. Additionally, she suggests that to be successful, you have to be more than a professor. You have to do every aspect of the job (teaching, research, and service) to the best of your ability. President Cheryl Allen presented Dr. Clark with the Pioneer award from the Diversity Section.

Following lunch, the meeting continued with research sessions on financial reporting and investor behavior, accounting development, career choice and workplace considerations, and the use of cases in teaching accounting. Friday's meeting ended with a reception hosted by Ernst and Young LLP that highlighted the Ernst & Young Diversity Research Grant.

Saturday's sessions opened with a panel discussion on "Increasing the success of minority faculty in the accounting education profession."

Panelists included:

- Clarence Coleman (Winthrop University)
- Mark Dawkins (University of Georgia)
- Maria Caban-Garcia (University of South Florida)
- Ida Robinson-Backmon (North Carolina A&T State University)
- Tony Tinker (Baruch College-CUNY).

Each panelist had some words of wisdom for the participants:

Clarence – encouraged untenured faculty to factor schools' history of tenuring others and the values of the institution into their decision. Additionally, he suggests that junior faculty get on committees external to the business school to get some visibility.

Mark – recommended that participants go to the best school possible and try to work with senior faculty.

Maria – encouraged participants to think about success broadly and be well-balanced. She suggested that they should be good teachers with research records that earn the respect of their colleagues.

Ida – reminded us that we should never lose sight of the three performance measures required of a faculty member – research, teaching, and service.

Tony – suggested that a logical strategy for untenured faculty is not to focus on tenure but on being productive. A minority faculty also needs to find a school that values him/her fully for who he/she is including the fact that he/she is a minority.

The final research session of the meeting was a unique panel discussion with journal editors: Paul Williams, Associate Editor—*Accounting and the Public Interest* (North Carolina State University) and Gary Previtts, Editor—*Research in Accounting Regulation* (Case Western Reserve University). The format of the discussion allowed each journal editor to provide feedback on the paper presentations that they had sat in on during the previous sessions. The editors provided candid and constructive feedback to the presenters including suggestions on possible publication outlets.

The October 2006 conference ended with a business meeting that was called to order at 12.10 pm with President Cheryl L. Allen presiding. Cheryl began by thanking those who helped with the meeting – specifically Georgia Saemann for serving as the program chair, and Nan Perry and Dee Strayhan from the AAA, as well as past presidents, Harold Little, and Ida Robinson-Backmon.

Committee Chair Volunteers are as follows:

Research Committee – Kathryn Epps (Kennesaw State University)

Mentoring Committee Clarence Colman (Winthrop University)

Membership Committee – Mark Dawkins (University of Georgia)

Research – Annie McGowan (Texas A&M)

Annual Program Committee – Lisa Owens-Jackson, (Clemson University)

Members were reminded that Lisa Owens-Jackson (Annual Program Chair) was accepting submissions for the 2007 AAA meeting.

Plans for the 3rd annual section meeting were also discussed.

Annie McGowan gave comments about the Ernst & Young Diversity Grant and called for submissions in the fall. One of the conditions of the grant is that the paper must be presented at the following year's meeting. She thanked Ernst & Young for their support of the Diversity Section particularly Allan Boston. The meeting was adjourned at 12:35 pm.

Dahlia Robinson, Secretary - Diversity Section University of South Florida

The next Section Meeting will be October 5-6, 2007 at the Embassy Suites Hotel, Buckhead, Atlanta, Georgia.

Awards/Promotions/Honors

Eva Jermakowicz, **Janice Prather-Kinsey** and Inge Wulf - awarded the "Best Paper Award" from the 10th World Congress of Accounting Educators for Istanbul, Turkey, November 11, 2006 for their paper "The Value Relevance of Accounting Income Reported by DAX-30 German Companies"

Harold Little - awarded one of only 40 CIBER (Center for International Business Education and Research) scholarships to attend the 19th Annual Faculty Development in International Business Program hosted at the University of South Carolina.

Jennifer Joe received tenure and promotion to Associate Professor of Accounting at the John Mack School of Accountancy at Georgia State University.

Pamela Smith - promoted to Associate Professor, with tenure, at the University of Texas at San Antonio.

Raymond Elson was promoted to Associate Professor in the Langdale College of Business at Valdosta State University.

Cynthia Jackson received tenure and promotion to Associate Professor of Accounting at Northeastern University

Norris Dorsey is the author of "The Art of Inclusion, Accounting Workbook, Rich vs. Wealth" which is forthcoming.

Cheryl L Allen received tenure and promotion to Associate Professor of Accounting at Morehouse College. Cheryl was also appointed to the Board of Trustees of Morehouse College.

Dana Hollie was hired as an Assistant Professor at the University of Colorado at Boulder.

Rosalie Hallbauer - hired as a Visiting Associate Professor at Florida Memorial University.

Refereed Journal Publications

Jermakowicz, Eva, **Janice Prather-Kinsey**, and IngeWulf. The Value Relevance of Accounting Income Reported by DAX-30 German Companies. *Journal of International Financial Management and Accounting*.

Louis, H., **D. Robinson**, and A. Sbaraglia. 2007. An Integrated Analysis of the Association between Accrual Disclosure and the Abnormal Accrual Anomaly. *Review of Accounting Studies*.

Magner, N. R, G. G Johnson, **Harold. T. Little** , A. B Staley, and R. B Welker. 2006. The Case for Fair Budgetary Procedures. *Managerial Auditing Journal*.

Reckers, P., and **Dahlia. Robinson**. (2007). New Evidence on Auditor Independence Policy. *Advances in Accounting*.

Robinson, Dahlia (2007). "The Information Content of Reverse Stock Splits. *Advances in Accounting*.

Samson, William, **Cheryl L. Allen**, Richard K. Fleischman, and **Ida Robinson-Backmon**. 2006. Using A White-Collar Profession In Accounting Courses: Approaches To Addressing Diversity with Bill Samson, *The Accounting Historians Journal*.

Weisenfeld, L. and I. Robinson-Backmon. 2007. Upward Mobility and the African American Accountant: An Analysis of Perceived Discrimination, Perceived Career Advancement Curtailment, and Intent to Remain. *Accounting and the Public Interest*.

Financial Report

Section's budget for the fiscal year September 1, 2006, through June 30, 2007.

Inflows	
Dues	2,790
Mid-year Meeting - Registration Fees	4,575
Contribution for Mid-Year Meeting	15,000
Interest Income	<u>1,410</u>
Total Inflows	23,775
Outflows	
Mid-Year Meeting Hotel & Other Expenses	14,614
General/Administrative	<u>6,185</u>
Total Outflows	<u>20,799</u>
Net inflow	<u>2,976</u>

The Ernst & Young Diversity Section Grant

The AAA Diversity Section is proud to announce the 2007 Ernst & Young LLP Diversity Research Grant. One of the purposes of the research grant will be for the enhancement and support of diversity research. The Call for the Ernst & Young research proposals and application form can be found at: <http://aaahq.org/Diversity/EYGrant.htm>

Editor's Corner

I was very pleased to serve as Editor of the Diversity Section Newsletter. The newsletter aims to highlight the accomplishments of the section members and inform members of events and opportunities available to advance professional development. I therefore encourage members to continue to participate in the activities of the section and the AAA and to be sure to inform us of your accomplishments so we can celebrate with you. Thanks to all who helped with this newsletter.



Ena Rose-Green

ACCOUNTING AND THE PUBLIC INTEREST

An Academic Journal published by the Public Interest Section of the American Accounting Association

Accounting and the Public Interest is the first exclusively online journal in the American Accounting Association's (AAA) current stable of academic journals and the only one that has as its primary focus to provide a forum for academic research addressing the public interest. Five volumes have been published and the 2006 issue is in process. These can be found at <http://aaahq.org/ic/browse.htm> (or contact the editor). The journal, envisioned as innovative and eclectic, welcomes alternative theories and methodologies as well as the more traditional ones. The common element in this diversity is the requirement that a study and its findings be linked to the public interest by situating the findings within the economic, social, ethical, and political context, and ultimately providing guidance for responsible action. Responsible action can be promoted through research in all areas of accounting including, but not restricted to, financial accounting, auditing, accounting in organizations, social

and environmental accounting, government and professional regulation, history, taxation, gender issues, professional and business ethics, information technology applications, accounting and business education, and governance of accounting organizations. Theoretical and empirical contributions, as well as literature reviews synthesizing the state of the art in specific areas, are considered appropriate.

Replications and reinterpretations of previous work will also be considered. This editorial policy provides a publication outlet within the AAA for accounting research taking a socially responsive, and responsible, perspective. Operationally our goal is to communicate a decision to the author within four to six weeks of receipt of a manuscript. The journal, with its constructive and responsive editorial procedures, attempts to render research efforts relevant and rewarding for all concerned.

CALL FOR PAPERS

For instructions to authors and submission procedures, visit the journal at <http://aaahq.org/ic/browse.htm> or contact Paul F. Williams, Editor, College of Management, North Carolina State University, Raleigh, NC. (paul_williams@ncsu.edu)