


January 2015  "Placing the public interest above self-interest is the hallmark of a profession"... Eddie Stamp, 1983...

## Special points of interest: **A Letter from the Chair**

- \* Letter from the Chair **Dear Public Interest Section Members,**
- \* AAA to Restructure Activities under the Umbrella of Centers 

My name is Pat Kelly and I began my term as Chair of the Public Interest Section during the 2014 Annual Meeting. I am privileged to work with a great group of Public Interest members serving in key positions. These include:
- \* Dr. Steven Mintz Earns High Ranks for Research in Accounting Education, Ethics 

**Amy Hageman** (Kansas State University) – Chair Elect  
**Mitch Stein** (University of Western Ontario) – Secretary/Treasurer  
**Charlie Cullinan** (Bryant University) – Vice Chair of Research  
**Brian Shapiro** (University of St. Thomas) – Vice Chair of Education  
**Mike Kraten** (Providence College) – Vice Chair of International  
**Steve Mintz** (Cal Poly State University – San Luis Obispo) – Council Representative  
**Pamela Roush** (University of Central Florida) – Interim Editor, *Accounting and Public Interest*  
**Lawrence Chui** (University of St. Thomas) and **Byron Pike** (Minnesota State University - Mankato) – Webmasters
- \* The Public Interest Section Online: Our First Year
- \* 2015 Mid-Year Meeting

This is an exciting time to be part of the Public Interest Section! I will use this letter to highlight some of the topics that you might find interesting. First, the "public interest" has become more of a strategic focus for the American Accounting Association. As noted in this newsletter by Steve Mintz, our AAA Council Representative, the Center for the Advancement of the Public Interest in Accounting will be established as one of four AAA Centers in the coming months. I would like to thank Steve for his valuable service as our Council Representative.

Our Section has embarked on a cooperative effort with the AAA to support our activities, particularly as it relates to our Section Midyear Meetings. Some of you may be familiar with the program for supporting certain Regional Meetings. We are doing a similar approach for our Midyear Meetings for the next three years. I am grateful for this support from the AAA and would like to thank Julie Smith David for her efforts to help us. Speaking of the Midyear Meeting, you have probably received the Call for Papers and Midyear Meeting information is provided in this newsletter. Steve Perreault and Matt Keane, two of my colleagues at Providence College, are coordinating the Midyear Meeting to be held in the Washington DC area on March 27-28. To provide additional opportunities for submissions, they have extended the submission deadline to January 28. Please consider submitting a paper/panel proposal and please volunteer to review/discuss a paper or moderate a panel session. In addition, please recommend the Doctoral/Emerging Scholars Consortium, sponsored by the University of Central Florida and held prior to the Midyear Meeting, to your doctoral students or new faculty members.

You may have seen the 2015 Ethics Symposium Call for Papers. This year's Ethics Symposium is being Co-Coordinated by the Public Interest Section's Chair-elect, Amy Hageman, and Lucy Chen from Villanova University. The submission due date is April 6, so please consider submitting your work and volunteering to assist Amy and Lucy.



Patrick T. Kelly, Ph.D.

**Chair of the Public Interest Section**  
American Accounting Association

**Chair, Department of Accountancy**  
Providence College School of Business



PROVIDENCE COLLEGE

School of Business

We are also very fortunate that Eric Lee (University of Northern Iowa) has agreed to serve again this year as Section Liaison for this year's Annual Meeting. Thanks Eric! If you have not already done so, please volunteer to help Eric by serving as a Paper Reviewer, Discussant, or Session Moderator for the Annual Meeting. You can sign up to volunteer at the AAA Annual Meeting Website.

Mike Kraten, another of my Providence College colleagues, has been hard at work establishing the Public Interest Section Blog during 2014, which I encourage you to check out. Mike has summarized some of the recent postings in this newsletter. Thanks Mike!

Finally, our Newsletter Editors and Webmasters, Lawrence Chui (University of St. Thomas) and Byron Pike (Minnesota State University - Mankato) continue to provide valuable and dedicated service to our Section. Thanks to you both!

I look forward to seeing many of you at the Midyear Meeting, Ethics Symposium, and the Annual Meeting. Your feedback on Section activities is most welcome and appreciated.

Respectfully,

Pat Kelly

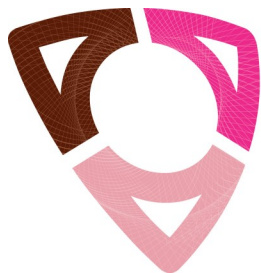
### AAA to Restructure Activities under the Umbrella of Centers



As your representative to the AAA Council, I want to inform you of an exciting change that will be made to the operations of the Association in the upcoming years. The Board of Directors of AAA approved the implementation of four

Centers (one each for Education, Research, Practice and Public Interest) at their November 11, 2014 meeting. The centers are designed to support the goal of "Advancing Accounting" through the efforts of AAA and its membership. They have also identified five high impact areas as the first projects each center will work on. As more details become available, information will be shared about these projects.

Steven Mintz



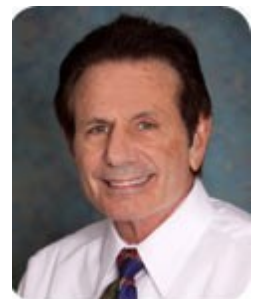
**American  
Accounting  
Association**  
Public Interest

### Dr. Steven Mintz Earns High Ranks for Research in Accounting Education, Ethics

SAN LUIS OBISPO- — A 2014 survey published by the journal Issues in Accounting Education ranks Cal Poly No. 32 overall for research in accounting education over the past six years. The same survey also ranked Steven Mintz, accounting professor in the Orfalea College of Business, No. 41 for scholars publishing in the field of accounting education since 2008.

The publication surveyed top industry research journals to rank the universities and scholars with the greatest contributions to the discipline. Bentley University, Baylor University, San Diego State University, and The Ohio State University were ranked along with Cal Poly out of 1,600 universities nationwide.

Mintz has been honored throughout his career for his research in accounting. In a 2010 survey published by Research in Professional Responsibility and Ethics in Accounting, Mintz earned high marks for his research in accounting ethics. The publication surveyed research published in 26 business ethics publications and accounting's top 40 journals between 1986 and 2008. Mintz ranked No. 5 for coauthor-adjusted articles in business-ethics journals and No. 2 for specific accounting ethics journals. The research also ranked Mintz No. 7 for his research in sole-authored publications and No. 4 for co-authored publications.



**Dr. Steven Mintz**  
Professor of Accounting

Cal Poly State University

Mintz has been a part of the California State University system since 1978. He has served as the Accounting Department chair at San Francisco State University and dean of the College of Business at CSU San Bernardino. Mintz joined Cal Poly's Orfalea College of Business faculty in 2006. His textbook, "Accounting Ethics," has been adopted by 40 colleges and universities. He also writes popular blogs on ethics issues in business and society (ethicssage.com) and on workplace ethics (workplaceethicsadvice.com).

Source: [http://www.calpolynews.calpoly.edu/news\\_releases/2014/December/mintz\\_ethics.html](http://www.calpolynews.calpoly.edu/news_releases/2014/December/mintz_ethics.html)

*Congratulations Steven!*

## The Public Interest Section Online: Our First Year



**Dr. Michael L. Kraten**  
Providence College

**Public Interest section  
Vice Chair of International  
Membership**

Do you recall the online communication and social media network that the Public Interest Section had been developing for over a year? Don't look now, but it has become a reality!

We've now established a permanent web-based digital footprint for our Section. And our plans for 2015 include a digital presence for our upcoming mid-year meeting as well.

First, though, let's summarize our accomplishments for 2014. We began the year with an audacious goal: to create a blog that would serve as an online hub to communicate with our Section members, featuring links to other information services as well.

At last spring's Section Midyear Meeting, our members approved the development of a pilot test of the technology. And at our subsequent summer AAA Annual Meeting, we approved the launch of full-fledged operations.

What came next? We published a quartet of substantive pieces on our blog about corporate taxation policy. We relied on content that was provided by Prem Sikka of the University of Essex in the United Kingdom, Steven Mintz of Cal Poly, Michael Kraten of Providence, and Rajendra Srivastava of the University of Kansas.

We also used an email subscription list, Twitter, and LinkedIn to make the content available to all AAA members, as well as non-members with interests in the topic. And by the end of the year, we established another audacious goal for 2015: to enhance our cyber-footprint by extending certain Mid-Year Meeting activities onto the internet.

Are you wondering what we have in mind for that meeting? You'll need to join our social media network to learn more about our plans! You're welcome to do so by going to <https://aaapis.wordpress.com/>; simply follow the instructions in the right margin to join us via WordPress, Twitter, email subscription, or LinkedIn.

See you in cyberspace ...

## Blog Quotations (<https://aaapis.wordpress.com/>)

### **Burger King Coffee Deal Brews Up A Whopping Great Tax Avoidance Problem (October 25, 2014)**

*Prem Sikka, University of Essex*

Fundamental reform is needed because the current corporate tax system is the outcome of treaties and protocols established in the early 20th century when our modern form of transnational corporations did not exist.

### **Are Corporate Inversions a Violation of Ethics? (November 9, 2014)**

*Steven Mintz, Cal Poly, San Luis Obispo*

Corporations have an ethical obligation and social responsibility to do what it takes to improve the economic circumstances of all members of its community — a community that depends on jobs and economic activity.

### Fiscal Gimmickry: Pensions For Highways (November 23, 2014)

Michael Kraten, Providence College

The federal government opted to take advantage of its own accounting gimmickry to generate highway funds by explicitly encouraging corporations to weaken their pension plans.

### Seek Edgar: A Research Tool (December 18, 2014)

Rajendra Srivastava, University of Kansas

Log onto SeekEdgar.com, search for all filings that contain the phrase “inversion transaction,” and (within seconds) identify the eight firms that filed sixteen forms containing this phrase ... from 2009 to 2013.



Dr. Stephen Perreault  
Providence College

2015 Midyear Meeting  
Co-Chairs



Dr. Matt Keane  
Providence College

2015 Midyear Meeting  
Co-Chairs

## Join us in Crystal City, Virginia for the Mid-Year Meeting!



The Public Interest Section of the American Accounting Association is pleased to announce the **8th Annual Midyear Meeting of the Public Interest Section**. The meeting will be held at the Westin Crystal City in Crystal City, Virginia, from **March 27th to 28th, 2015**.

The meeting will include a Doctoral/New Scholar Consortium on Friday morning, and plenary and research paper sessions on Friday afternoon and Saturday. All attendees will receive breakfast, luncheon, and a reception.



We welcome paper submissions from a wide variety of accounting topics, perspectives, and research methods. The common theme for the AAA Public Interest Section is how accounting research and education advance the public interest. Two awards will be given, one for best paper overall and one for best paper from an emerging scholar. We welcome proposals from those who might wish to propose a panel discussion for this meeting.

**For some information, please visit:** <http://aaahq.org/PublicInterest/meetings/2015/2015call.cfm>



**The deadline for submissions is Wednesday, January 28, 2015.**

Submit your paper and/or a panel proposal directly to Steve Perreault at [sperreault@providence.edu](mailto:sperreault@providence.edu).

#### Call for Volunteers:

To volunteer to review manuscripts, moderate a session or discuss a paper for the Midyear Meeting, please contact Steve Perreault at [sperreault@providence.edu](mailto:sperreault@providence.edu).

*See you at the Midyear!*