

# Public Interest Newsletter

**Summer 2017** 🌟🌟🌟 “Placing the public interest above self-interest is the hallmark of a profession”... Eddie Stamp, 1983...

## Special points of interest:

- \* Letter from the Chair
- \* 22<sup>nd</sup> Annual Ethic Research Symposium
- \* Annual Meeting
- \* Program Highlights
- \* Public Interest Blog

## A Letter from the Chair

**Dear Public Interest Section Members,**

My name is Amy Hageman, and I am currently serving a two-year term (2016 to 2018) as Chair of the Public Interest Section. I am privileged to work with a wonderful group of Public Interest members serving in key positions. These include:

- Mitch Stein (University of Western Ontario) – Chair Elect
- Pat Kelly (Providence College) – Secretary/Treasurer
- Anne Schnader (Suffolk University) – Vice Chair of Research
- Charles Stanley (Baylor University) – Vice Chair of Education
- Mike Kraten (Providence College) – Vice Chair of International Membership
- Charlie Cullinan (Bryant University) – Council Representative
- Pamela Roush (University of Central Florida) – Editor, *Accounting and Public Interest*
- Lawrence Chui (University of St. Thomas) and Byron Pike (Minnesota State University – Mankato) – Webmasters

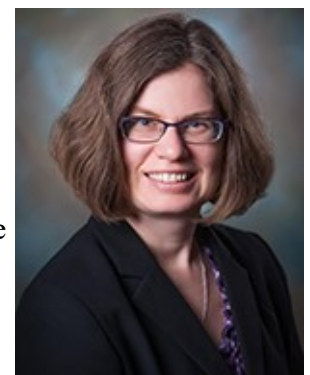
As many of you know, our Section is in the midst of a cooperative effort with the AAA to support our activities, particularly as it relates to our Section Midyear Meetings. This support began in 2014 and was originally scheduled to last for a three-year period, and I am grateful for this support from the AAA. We will be discussing the future of this arrangement at the Public Interest Section Business Meeting at the AAA Annual Meeting on Monday, August 7<sup>th</sup> at 4:00 p.m.

We have a fabulous Public Interest Section Midyear Meeting and Doctoral/Early Scholar Consortium planned for this year. Larita Killian (Indiana University – Purdue University) and Louella Moore (Washburn University) are working hard to coordinate the Midyear Meeting, which is tentatively scheduled to be held in Chicago on March 23 and 24, 2018. We will also be planning to host a Doctoral/Early Scholar Consortium on March 23<sup>rd</sup>. Both events promise to be an engaging experience for public interest scholars.

This year's 22<sup>nd</sup> Annual Ethics Research Symposium is being co-coordinated by the Public Interest Section's Brian Shapiro from the University of St. Thomas and will be held on Sunday, August 6<sup>th</sup> at the AAA Annual Meeting. Please plan to join us!

We are very grateful that Lois Mahoney (Eastern Michigan University) has served as the Section Liaison for the 2017 Annual Meeting, which makes it her second Annual Meeting in a row of service. Thank you, Lois! Please plan to join us for the many interesting sessions that will be held as part of our section's efforts at the Annual Meeting.

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!



**Amy Hageman**

**Chair of the Public Interest  
Section, American Account-  
ing Association**

**Associate Professor,  
Department of Accounting,  
Kansas State University**

## Public Interest Newsletter

In the near future, I look forward to seeing many of you at the Ethics Symposium and the Annual Meeting. Your feedback on Section activities is most welcome and appreciated. Thank you for everyone's work in making this an active, engaged section, dedicated to advancing public interest issues in accounting.

Respectfully,

Amy Hageman

### Join us at the Annual Meeting!



### Program Highlights

Come attend the Public Interest Section concurrent sessions at the annual meeting and learn about the following topics!

- Public Interest and Financial Accounting
- Public Interest
- Corporate Social Responsibility
- Corporate Social Responsibility and Reporting
- The Public Interest and Carbon Emissions
- The Uniform CPA Examination
- Engaging the Accounting Business Community in Academic Endeavors
- Earnings and Market Reaction
- The Accounting Profession
- Audit and the Public Interest
- Corruption and the Accounting Profession



### The Public Interest Blog is Now Live!

Welcome to the Public Interest Section's social media initiative. We are delighted to announce the launch of our blog. Please visit our blog at



PLEASE VISIT:

AAA Section Page

API Journal

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You are following this blog (manage).

#### The Future of Carbon Emissions

How did you react when U.S. President Donald Trump announced America's withdrawal from the Paris Climate Accord? Did it grab your attention?

And when Chinese President Xi Jinping declared his plan to develop the world's largest market for carbon emissions? Did you take note of it too?

Many members of our Public Interest Section of the American Accounting Association perceived these developments as landmark events in the evolution of the fields of Corporate Social Responsibility, Sustainability, and Integrated Reporting. But how can our colleagues become more informed about the issue of carbon emissions?

They can attend the AAA's Annual meeting, of course. Our Section will offer a series of concurrent session presentations regarding this issue.

For instance, Stephanie Liu of the Henley Business School of the University of Reading in England will present a study of the Financial

<https://aaapublicinterest.org/>

Please use the "Contact Us" link to let us know if you are interested in contributing any content to our blog.

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Michael Kraten

Providence College

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For instance, [Stephanie Liu of the Henley Business School of the University of Reading](#) in England will present a study of the Financial Times Stock Exchange (FTSE) 100. Stephanie and her co-authors identified a number of intriguing relationships among carbon emissions, carbon disclosures, and financial performance.

Meanwhile, [Chengzhang Wu of Rutgers Business School](#) will present a study of A-Share Chinese listed companies. He and his co-author Junqin Sun from Xi'an Jiatong University in China found that governmental industrial policy and evaluation pressure yielded a positive impact on reduction performance.

In other words, Stephanie and Chengzhang are studying the effectiveness of different carbon initiatives from distant global regions with diverging approaches to achieving emission reductions. Whereas Stephanie is focusing on European market-based disclosure strategies, Chengzhang is addressing Chinese government-based policy strategies.



Will either approach succeed? And if both do so, will one eventually triumph over the other? You can bet that our colleagues in the audience will continue to debate these questions long after the conclusion of the Meeting.

In order to ensure that their opinions are well-informed, though, they'll need to attend these presentations at the AAA Annual Meeting in San Diego CA. It might indeed be the ideal place on Earth this summer for accounting scholars from every region of the planet to come together and share their findings about carbon emissions.

# See you in San Diego!