

Volume 30, No. 1
Fall 2001



PUBLIC INTEREST

Public Interest Section, American Accounting Association
Sarah D. Stanwick, Editor, Auburn University

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Thank You to Paul Williams

I would like to take the opportunity to thank Paul Williams for serving as the editor of our section's newsletter for many years. He has done an excellent job in providing information about the 'public interest' to us.

I look forward to assuming the editorship of 'In the Public Interest' from Paul. I welcome all newsworthy items for publication. You may send the items to me via email at sstanwik@business.auburn.edu or via regular mail at:

345 College of Business
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Again, a big thanks to Paul for his dedication to the Public Interest Section of the American Accounting Association.

Sincerely,
Sarah D. Stanwick

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Message from the Chair, Sara Reiter

MESSAGE FROM THE CHAIR

The Public Interest Section was the proud co-sponsor of one of the most exciting events at the AAA conference in Atlanta this August - the Exemplar Award luncheon. The Public Interest Section awarded its highest Exemplar awards to two individuals - Arthur Levitt and Eli Mason. The occasion was celebrated by a joint lunch with the Professionalism and Ethics conference. Arthur Levitt's award was accepted on his behalf by Lynn Turner (in his last week as SEC Chief Accountant) and Eli Mason was able to be present to address the group.

The Public Interest Section is moving forward in exciting ways with the publication of our new electronic journal *Accounting and the Public Interest*. It is daunting for such a small group to take on the challenge of producing and funding a journal. But members seem to agree that it is a very important initiative. This summer, we had to make some decisions about budgetary matters because of this expansion in our activities. At the business meeting in Atlanta, the membership attending voting overwhelmingly to raise the dues (starting in the 2002/2003 year) from \$10 to \$15. In addition, members wished to keep on supporting our long-standing activity of helping doctoral students attend conferences. We agreed to contribute \$3,000 this year to a fund that doctoral students can draw on for conference and travel expenses. The fund is to be administered by a committee (Steve Filling, Alan Mayper, Linda Thorne, and Bob Milbrath).

Some background explanation might help frame these decisions. The Public Interest section only garners about \$3,400 a year in dues. Unlike some of the large sections, we don't have a lot of members. The AAA pays us interest on our cash balances and charges an annual fee for council representation, a net income of about \$200. In addition, we generally support the chair elect to attend council meetings at an expense of \$800 or so. Page costs incurred in the inaugural edition of the journal are about \$3,100 and an additional \$5,000 is needed for the journal this year. Since the CPA conference is being held in New York in April 2002, it is important to continue our commitment of doctoral support for conferences. \$3,000 was the figure committed in previous years. Fortunately, the section has a cushion of "extra" funds that we can draw upon to help finance these activities, but at a very modest level.

Since many Public Interest section members would like to see the new journal be able to publish more than 150 pages per year and would like to fund more doctoral student conference costs, we have arranged for members to be able to contribute specifically to these activities through earmarked tax-deductible contributions to the American Accounting Association. See the accompanying article about exactly how to make donations to these funds. Although some members don't like to tie the idea of contributions to Bush administration policy, I personally like the idea of donating my "tax cut" to this cause. The IRS will be sending me my tax cut check this month, and I intend to forward the money on to the Public Interest section funds. I urge you to contribute as well, and to contribute in a timely manner to the doctoral support fund so that we know as quickly as possible how much money is available.

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Accounting Exemplar Award

At the American Accounting Association Annual Conference in Atlanta this past August, the Public Interest Section awarded its Accounting Exemplar Award to Arthur Levitt and Eli Mason. Arthur Levitt's award was accepted on his behalf by Lynn Turner and Eli Mason was able to address the group.

- [Comments from Richard Vangermeersch](#)
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- [Acceptance Letter from Arthur Levitt](#)
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Using the Public Interest Section's Newsletter to Air Brief Exploratory Working Drafts

Guest Columnist: Dwight Olsen

ABD, Systems, Visiting at Louisiana State University, Baton Rouge.

Let us consider the advantages for readers to contribute more short pieces to our Public Interest Section's newsletter. I have some experience here having written successive pieces for the last five years, doing so when it was a paper newsletter and now that it is on-line. Recently, long time Public Interest Section's Newsletter editor Paul Williams of North Carolina State turned over the editorship to Sarah Stanwick of Auburn. We owe Paul our appreciation for doing an excellent job and welcome Sarah as another outstanding choice for this position. Now is a good time to reexamine what role our sectional newsletter plays and can play in our educational and research endeavors, especially in terms of providing space for short serious articles. Despite Paul and his predecessors' best efforts, the number of short pieces submitted and published has steadily gone down. This is at least partly the result of how our teaching careers are busier as we struggle to master an onslaught of new computer software, standards, and research in accounting.

Growing Outlets and Effect of PIS Research

But the decline in published short serious pieces also is a result of the extraordinary success that individuals interested in public interest research have had in founding journals and other in-roads into the media in the last thirty years. Academic journals included within the wide reading and publishing interests of PIS members are *Accounting and the Public Interest*;

Accounting, Auditing, and Accountability; Accounting Education, An International Journal; Accounting Forum; Accounting Organizations and Society, Advances in Accounting Ethics; Advances in Public Interest Accounting, Critical Perspectives on Accounting; Journal of Accounting and Public Policy; Research in Accounting Regulation and a variety of other publications throughout the world. In addition, the popular accounting press such as *Accounting Today* and *CPA Journal* regularly publish member's work. Business popular press with huge circulations like Barron's regularly publish articles by our section's esteemed colleague Abe Briloff. Our friend Prem Sikka regularly appears on British television. An article based on the research of Albert Meyer and myself in September 1997 in the *New York Times* that disclosed aggressive accounting practices of Coca-Cola dramatically altered Coke's stock price (and industry practices) to more sustainable long-term levels. (Readers who have research that seems topical to the business media are encouraged to write up a short paragraph describing its importance to the community and send to the general email address of the local and national media).

The Need to Focus on Research that Academically Counts

Moreover, because public interest research inherently speaks truth to power in accounting public policy decisions, even when acting only as a honest broker or truth seeker between competing private interests, our work may seem disloyal by funding seeking college of business deans. This makes it all the more important that we fulfill our research responsibilities to our universities by researching in journals that academically count. Thus with both more outlets and more pressure to publish in journals that count, it is not surprising our newsletter suffers.

Using the Newsletter as a Public First Working Paper

Why should you publish your scientific ideas in the newsletter? There are apparently increasingly fewer reasons in the traditionally sense to do so. But consider a new way of looking at our newsletter. This is in terms of providing a first public exposure of ideas that will lead to a final journal that counts. While sudden inspiration may formulate some ideas in their entirety, most ideas using require some refinement and can use the critical observation of others. The PIS newsletter does not ask for copyright permission and thus the copyright remains with the author. Thus brief exploratory working papers of less than 1300 words are perfect for the newsletter. For example, I am finishing a few articles that started out printed in our newsletter as perhaps 1000 words and now are 5000-7000 words. This paper on government activism by accounting students was first printed in the newsletter and has greatly benefited from discussions with newsletter readers around the world.

Finding International Coauthors

Intellectual conversations, even collaborations can be promoted this way. Authors can enhance this effect by conveniently leaving their email address for correspondence at the end of their newsletter articles. Through this email correspondence, I became interested in the rich research of Norm MacIntosh of Queens College, Canada, and Paul Klumpes of University of Warwick, UK. My own accounting research focuses on inter-paradigmatic policy theorizing across disciplines, that is conceptual or thought pieces. Thus I am very interested in such publishing co-authorships.

Community Research Bulletin Board

This possibility of email conversations leading to coauthor collaborations is very similar to the way that academic conferences function. Moreover because there seems no reason why pieces might be much shorter, the newsletter serves as a near permanent bulletin board that is better indexed than academic or practitioner chat rooms. I often get responses from politicians, practitioners and students who found our newsletter through search engines. Moreover, that our newsletter is online at the AAA main website brings more interest from academic not currently members of the PIS section, hopefully strengthen the PIS section as other academics become interested in PIS research. Finally, because of their convenient and brief nature, it is likely that more colleagues will actually read your work and you will enrich their and their students understanding of the world.

The Communal Trust of Working Papers

It may also be true that some authors wish to wait to publish their ideas until they can be fully defended in every respect. The research writing theorist Howard S. Becker, professor emeritus of Northwestern University, argues that writing can be made more prolific if it is shared earlier in its development. At that point, much wasted energy chasing dead ends can be avoided by the greater research experience of the community.

Becker believes that academic traditions often interfere with prolific quality research by the feeling on many that their ideas need to be fully formed and defensible in all respects from criticism. He postulates that this tradition endures beyond the doctoral experience of most doctorate-degreed academics when it was necessary to teach them how to comprehensively criticize each other's work. Now such heavy-handed intimidating criticism is less appropriate among a community of co-equal scholars dependent on each other for the advancement of their communal research enterprise. Such deprecations of intellectual bullies are more likely psychological or status-seeking aberrations of its perpetrators best ignored. On the other hand, respectful but tough-minded constructive criticism can be such a gift of its authors that advances the communal search for knowledge that justifies early public exposure of working ideas and papers.

Appeal to Submit Short Working Pieces to Newsletter

Thus, the newsletter articles can serve to notify others of working ideas and interests of their authors bringing intellectual conversations and even collaborations that promote members' writing efforts. In our busy lives, it is important to know that this can be more effectively and without any additional time commitment. I would be happy to discuss this piece with fellow accounting educators at owsend@yahoo.com.

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Contributions being Accepted for Public Interest Section

Contributions Now Accepted for Student Travel and Journal Support by Carol Venable

Members now have a new opportunity to make tax-deductible contributions to promote public interest research. AAA Headquarters recently notified the Section that two temporarily restricted funds have been established to accept contributions. The first fund will support the section's journal. The second will support student travel to attend research conferences related to the public interest. The idea to set up these funds arose in August at the annual business meeting after members expressed a desire to support the Section.

Checks should be made out to the "American Accounting Association" with a notation identifying the "Public Interest Section" and the purpose of the contribution, either "Journal Support" or "Student Travel." Members can use one check to contribute to both funds by designating the amount that should go to each fund.

Your tax-deductible contribution for the Public Interest Section funds should be sent to the American Accounting Association at 5717 Bessie Drive, Sarasota Florida 34233-2399.

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CALL FOR PAPERS

New Directions for Accounting-Ethics Research Sixth Symposium on Ethics in Accounting Call For Papers: March 1, 2002

The Professionalism and Ethics Committee of the AAA invites papers for the Seventh Symposium on Ethics in Accounting, to be held immediately preceding the 2002 AAA Annual Meeting in Atlanta. Because of the current importance of the issue, we hope to devote at least one session to focus on new directions for accounting ethics research. We also welcome papers examining any other aspect of ethics in accounting. At the author's discretion, papers will also be considered for publication in either *Research*

on Accounting Ethics OR Accounting and the Public Interest OR The Journal of Applied Business Research.

Scope and Aims of Symposium

The purpose of the symposium is to explore new frontiers of ethics research in an accounting context. The symposium will provide an opportunity for researchers and practitioners interested in ethics in an accounting setting to discuss recent research, exchange information, to network, and to discuss emerging issues encountered in practice. Both presentation and forum sessions will be included in the program. An award will be presented for the best paper authored by a PhD student.

Location and Dates

The symposium will be held in San Antonio immediately prior to the AAA Annual Meeting. The meetings will be held in the main convention hotel, or within a convenient walking distance from the hotel.

Details for Paper Submission

One (1) copy of the completed manuscript should be transmitted as an attached Word file to Dick Bernardi (rbernardi@rwu.edu) on or before **March 1, 2002**. To preserve the anonymity of the review process, please remove any references to authors on the cover page and in the body of the paper.

A non-refundable submission fee of \$10 US (made payable to the American Accounting Association) should be submitted concurrently to:

Richard Bernardi
Gabelli School of Business
Roger Williams University
One Old Ferry Road
Bristol, Rhode Island 02809-2921
rbernardi@rwu.edu
Phone: (401) 254-3672
Fax: (401) 254-3545

Please indicate in your submission cover letter whether you want your submission to be concurrently considered for publication in either *Research on Accounting Ethics* OR *Accounting and the Public Interest* OR *The Journal of Applied Business Research*. The Editors of these journals have graciously waived the journal submission fee.

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CALL FOR PAPERS

Accounting and the Public Interest

Accounting and the Public Interest is an academic journal published by the Public Interest Section of the American Accounting Association. 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 the study and its findings be linked to the public interest by situating them within the historical, 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 and auditing, accounting in organizations, social and environmental accounting, government and professional regulation, 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 intends to provide a publication outlet for accounting research taking a socially responsive, and responsible, perspective.

Submission Requirements

Manuscripts are expected to be original research that has not been previously published and is not currently under review by another journal. If measurement instruments (questionnaires, case, interview plan, etc.) have been developed by the authors and are an integral part of the study, copies should be included with the manuscript.

Manuscripts are to be submitted via email to jesse.dillard@bus.ucf.edu or mailed on a 3 1/2 inch disk to: Professor Jesse Dillard, *Accounting and the Public Interest*, School of Accounting, University of Central Florida, Orlando, Florida 32816. MS Word files are preferred. There is no submission fee for Public Interest Section members. A nonrefundable \$ 10 fee will be charged to non-section members of the AAA who may choose to have the fee applied toward section membership dues that are coincidentally \$10/year.

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CALL FOR PAPERS

Canadian Accounting Perspectives

Canadian Accounting Perspectives (CAP) is the leading forum for applied research on the discipline and practice of accounting in Canada. *CAP* will publish original research, analysis and commentary of interest to academics, practitioners, financial analysts, financial executives, regulators and accounting policy makers. Articles are sought from researchers and practitioners that address issues of relevance in a Canadian context in financial accounting and reporting, assurance services, management accounting, accounting regulation and performance measurement, information technology, tax policy and practice, accounting education, ethics and related topics. Without limiting the generality of the foregoing, specific examples of topics welcomed by *CAP* include:

- theoretically informed analyses of contemporary accounting issues
- comparative international research on issues of relevance to Canada
- empirical and theoretical studies of accounting phenomena
- applied/field research and cases from practice
- surveys or studies of implementation of accounting and assurance standards or practices
- analyses of innovations in accounting education policies or practices

CAP welcomes research undertaken from a variety of theoretical and methodological perspectives. Each article submitted to *CAP* must meet the standards of rigor and relevance appropriate to the issue addressed and methodology adopted by the author. Articles will be blind reviewed. Papers should be written in a style accessible to a wide variety of readers. Papers may be submitted in either English or French and will be published in the language of submission with a long abstract in the other official language.

Canadian Accounting Perspectives will also publish commentaries/forums on enduring and critical issues in areas of interest to readers. These commentaries may be commissioned by the editor or submitted independently. All commentaries will be reviewed to ensure their rigor and relevance to readers. The journal will also publish book reviews. Unsolicited book reviews will not be considered.

Articles should be submitted in quadruplicate to the Editor, Alan J. Richardson, School of Business, Queen's University, Kingston Ontario Canada K7L 3N6. A submission fee of \$75 for CAAA members and *CAP* subscribers or \$125 for non-members/non-subscribers applies to all research papers but is waived for commentaries. Inquiries can be addressed to the Editor by e-mail: CAP@caaa.ca. Please make cheques payable to the

Canadian Academic Accounting Association (CAAA). Accepted articles must be submitted in electronic form according to the guidelines available from the Editor.

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Free Subscription to The Green Business Letter

The World Resources Institute, with support from the AT&T Foundation, is offering a one year subscription for students and educators to The Green Business Letter. The subscriptions must go to an '.edu' address. Contact the World Resources Institute at (202) 729-7600 for more information.

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Call for Comments: Accounting Ethics and Enron

In the next issue of "In the Public Interest," I would like to publish comments from section members concerning ethics and Enron in a special ethics column. Please send your comments to me via email (sstanwik@business.auburn.edu).

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