

Serving the Public Interest Teaching and Research Community

Lee D. Parker

**MESSAGE
FROM
THE CHAIR**

This represents my “swan-song” newsletter message as Chair of the Public Interest section. Before you presume that what remains contains the usual reminiscences and thank yous and skip immediately to the next page, bear with me a few lines more! Our Annual Meeting in Philadelphia in August 2000 will see me “pass the baton” to your new chair. Mine has been the first two-year term under our Section’s changed constitution, and from my experience it has allowed for a greater degree of continuity and strategic momentum to be achieved in the team of officers that serve you—the members. So what have we achieved in this period?

We have maintained a strong membership base and have participated in representations to the AAA concerning its review of minimum section size. I am pleased to report that the AAA executive, as a result of a task force inquiry into section size, has declared 200 members to be the minimum ongoing requirement for section status, with three years allowed for sections falling below that number to recover. The Public Interest Section, with an ongoing membership of approximately 350 members, is therefore well placed as a future section of stability and significance in the AAA—and, of course, we hope to see that number rise. The current strength of our membership owes much to the work in 1998–99 of Dr. Vaughan Radcliffe.

As foreshadowed early in my term, we have made significant improvements to our Section web site. It now includes:

- calendar of upcoming events around the globe of relevance and interest to members
- links to journal and conference web sites of interest to members
- contact details for all Section officers
- all issues of the Section newsletter from 1997 to the present
- details of the Section’s new journal

We anticipate making further additions and improvements to this most important service to you.

The Section is launching its new electronic journal, *Accounting & the Public Interest*, in 2000. This will be the AAA’s first electronic-only journal, fully refereed, under the founding editorship of Professor Jesse Dillard of the University of New Mexico. It has been a privilege to support Jesse in the tremendous effort of proposing the concept, securing section AGM and AAA executive approval, preparing the proposal, negotiating publishing arrangements, and then setting out to prepare the first issue. This journal will

be a vehicle for the publication of research that addresses accounting and auditing from a socially responsive and responsible perspective. We encourage both your readership and submissions.

I should also mention that our submissions of papers for the AAA Annual Meeting have stayed at a high level relative to the size of the Section. This has been partly a product of our determination to broaden the scope of issues that are covered by our web site, journal, newsletter, and academic community in general. The result is that 8 sessions have been allocated to our section at the Philadelphia meeting.

Among the considerable range of activities that your officers have pursued, and for which they merit my most grateful thanks, the above list represents, I believe, a very substantial improvement in the delivery of services by this section to you—the members. It has been achieved by a team of officers who have put in a huge effort, who have maintained regular communications, planned, and then implemented. Actions have indeed spoken louder than words.

I have every confidence that this Section will carry through this momentum and be a significant force in our working for the public interest!

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PUBLIC INTEREST

Volume 28, No. 2 Spring 2000

A Column by Dwight Owsen

I always thought that our newsletter should allow more expression of personal opinion than our research allows overtly. Newsletters also permit articles that are somewhat less structured, thus taking a great deal less time to write. This concept piece is the beginning of a more serious work I am developing with collaborators. Besides making its readers think, I am hoping for email responses from this audience to help develop two lines of thinking. The first is accounting controls and criminalization, and the other is accounting and the shifting of private costs on to the public. Please send any comments to me at dwighto@voyager.com.

As Public Interest Section members, we must question if we are making a contribution when we speak in support of actions for a better world. We should accept that people usually are not going to do good without incentives. Consistent and predictable behavior comes from the design of reliable systems of incentives. These are systemic incentives. Thus, we can design computer systems to keep hackers out or we can ignore them and when they get in, punish them using the public's money invested in the criminal investigation and punishment system. Capitalists naturally have more goods to steal and thus demand more of society's money to protect themselves in the form of police, courts, and prisons. Of course, they could bear more of this cost of protecting their assets through, for example, using

lock boxes. Another example is the use of bulletproof glass at bank counters like in the Netherlands. This could vastly reduce bank robberies and allow the FBI to be used more for political corruption.

As accountants, we secure assets and make (and comply with) the rules of reporting. The government subsidizes our efforts with criminal penalties for egregious violations for fraud. Take for instance the Phar-Mor fraud that lost its well-established vendors perhaps 500 million to a billion dollars by Phar-Mor pricing its goods under cost that benefited its millions of customers. The suffering of the vendors' stockholders from the Phar-Mor fraud is real enough. It probably means that those who invested for their retirements may not have enough wealth to survive and pay for adequate nutrition or medication. Miki Monus, its CEO, pursued an entrepreneurial dream, playing fast and loose with other peoples' money. However, the CFO, Pat Finn, wishing only to cover a temporary "shortfall" in order to be part of an exploding corporation, bent the rules until they broke, until he was jailed.

Pat Finn did not steal any money for himself. Instead, he falsified Phar-Mor's accounting reports in order to allow his charismatic CEO enough time to solve the corporations underpricing problem. Of course, when the pricing problem proved impossible to solve, Phar-Mor failed and Finn served 18 months in jail. This was real suffering for himself and for his family. It may be only by suffering oneself that he or she can understand the depth and nature of other peoples' suffering despite that all practitioners in theory are usually exposed to possible criminal indictment if they perpetuate asset or reporting fraud. One question is do we allow people in business and in society enough rope to hang themselves or do we start studying the design and operation of systemic incentives to stop these activities from even starting? Should we as accountants and business consultants be in the business of prevention or should we transfer those costs to the government through criminal punishment? We can make an ethical case for prevention, but perhaps a better business case for transferring those costs to government. Perhaps that is why our prisons are full.

It is this simple, do we allow companies to be negligent and imprudent in not closing the barn door or should we allow the barn door to stay open and then pass the costs of punishing people to the government after they are tempted and do the crime? This later works by making potential offenders fearful, usually by over punishing the perpetrators to make them examples for society. Thus, not only do we punish, we try to increase the effectiveness of punishment by making them an example. But should we punish the hackers who attack Internet web sites or should we punish corporations who do not at least hire a minimum effort from corporate web security firms? Again, should we not deny the potential misfeasors an opportunity rather than rely on overwhelming punishment and example? How do we make for the most human happiness and relieve the most human suffering in this instance?

Pat Finn suffered from being swept up in the entrepreneurial risk taking of Miki Monus his investors' and his vendors' money. We all say it would not happen to us, but many of us know that it is all too likely that we would be sucked in too. Look at the endless manipulation for the all-too-human needs of vanity, to be a part of something grand and exciting and to be liked. Perhaps it goes beyond a value system, perhaps it is human nature. We cannot predict all temptation inherent in human nature, but as accountants

we need to consider how to modify the human environment and make an analysis of its costs and benefits. For example, one possible perverse consequential behavior may be that making an example of Finn this way may mean that companies will spend less on security that is appropriate and prudent, that they will not protect themselves, feeling that all possible offenders will take notice and avoid this infraction?

Remember that buying prudent security costs money and some business people will rationalize their unwillingness to pay for normal protection. Will they instead seek to shift the business costs of ordinary security to others, including the government, by demanding the heavy criminalization of those who victimize it? Is this contributing to making America's criminal punishments so heavy? As accountants, can we do some out-of-the-box thinking here to protect our organizations without criminalizing our potential malefactors?

Co-opting as a principle works fairly well. Most of us were co-opted from our teenage "wild making" by a paycheck. Thus, why not use co-opting on these potential malefactors. This can mean providing systemic incentives such as a paycheck to encourage this group to do constructive rather than destructive behavior. Thus, for example, why not co-opt our teenage computer hackers. Instead of suffering a million dollars per incident, let's pay these bored child-geniuses to make our systems hacker-proof. We as business people already can buy such computer security from computer software security firms, which now can supplement our efforts or we can ask to hire the teen hackers themselves. As for child labor, we can hire the cream of the teenage hackers like business already hires child stars and paperboys (and girls).

The U.S. has about 2 million people in prison. With 4 percent of the world's population, we have twenty-four percent of the world's prisoners. This does not mean this is unnecessary by itself. It only means we need to examine every new call by business for criminalization as to whether it might be better served by business taking care of its own security rather imposing the terrific sufferings of the criminal justice system on others. Are we ready to put the CEO's bored and neglected 12-year-old in jail for hacking into his father's public corporation? Or are we going to victimize the lower classes by seeking public examples there for punishment? Is it not better to design systems, accounting and physical, which prevent the crimes in the first place and do not require public expenditures using the criminal system? Perhaps when we become as convinced about the effect of the environment on human behavior as we are convinced of individual human weakness, we can try to effect the environment, which can be more easily designed and managed than change human nature.

In accounting, this means we need to examine sociology and anthropology (sociology using culture, etc.) and go beyond psychological surveys and statistics, as important as these are. The real ugly truth is that we all can be tempted and find ourselves in circumstances that lead to poor behavior. Is it better to punish it or create systemic incentives to avoid it? Who will pay for either option? Thus, the social environment may be our next new frontier in accounting research. In addition, perhaps our students need better training in

sociology rather than merely psychology when they are advised to learn some soft nonaccounting skills?

Best wishes to everyone.

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AAA Council Value Proposition Comments March 10, 2000

The following results of a session at the 2000 Council meeting was provided by our chair Lee Parker. It is a summary of discussions among Council members brainstorming strategic planning for the AAA..



Networking

- Facilitate networking across organizations, e.g., internal auditors.
- Invite practitioners to be discussants on panels, papers, etc.
- Create opportunities for interdisciplinary exchanges/networking.
- Identify new members/participants and make special efforts to make them feel welcome and encourage them to become involved.
- Need more presence of Section opportunities in the content of the New Faculty and Doctoral consortia.
- Provide web-site links to other organizations, companies, and schools. Encourage links that focus on specific subjects, not just links to the organization's home page.
- Need more initiatives that actively engage doctoral students in AAA activities.
- Program a special paper session where doctoral students might present their papers for review and comment.
- Need to design activities and events that support networking across the diverse special interests within AAA.
- Consider cloning Beta Alpha Psi's model of organizing a practitioner's forum.
- Should Sections continue to meet separately at the Annual Meeting, or should they have their separate meetings largely outside of the Annual Meeting?
- Seek sponsored research projects from outside organizations.

Peer Review

- Why do 50 percent of accounting faculty (Hasselback) not belong to the AAA? Is their absence a form of peer review commentary?
- The peer review process is too cumbersome: has too many rounds and takes too long.

- What role does/should AAA play in accounting accreditation? How does/could AAA assist accounting programs in candidacy?
- How can benchmarking contribute effectively to accounting program review and continuous improvement?
- Should AAA be helping accounting programs deal with the issues around an increasing proportion of lecturers within accounting faculties?
- How can AAA draw on the experience of schools that have been successful in accreditation for the benefit of schools in candidacy? Statistics alone are not enough.
- Broaden the capacity and receptivity of AAA's peer review to make it more responsive to international participants. Specifically, increase the breadth of subject areas and methodologies.
- AAA could provide the advisor function that is currently incorporated into AACSB peer reviews.
- How can peer review value be added to activities other than research, e.g., teaching, curriculum, service?
- We need to improve the communication concerning the reasons that a paper, submitted for consideration at a meeting, is rejected.
- We need to improve the quality of discussant contributions when papers are presented.
- Papers to be presented at meetings should be distributed/available prior to the sessions so that participants have the opportunity to be prepared to discuss.
- Consider compiling comparative information on the proportion of part-time faculty, adjuncts, lecturers, etc., within accounting programs.

Faculty Development

- A competency model should avoid too much uniformity, i.e., no one-size-fits-all.
- A competency model should be both modular to accommodate specialties, and general to accommodate core competencies.
- There is an implied competency model, at least a framework for one, in the accreditation standards.
- The challenge is how to motivate faculty to invest in developing their intellectual capital.
- AAA should provide sessions that are relevant to the growing numbers of lecturers within accounting programs.
- What are the special needs of senior faculty, and how can AAA address these needs?
- Clone the Trueblood model and make it more broadly available, e.g., through the regions.
- How can we leverage the content of meetings, consortia and seminars, making the content more broadly accessible?
- The selection process for the doctoral consortium should include an affirmative effort to open up participation to a larger set of schools.
- AAA should be proactive in sourcing useful case materials from practitioners and other organizations—including through indexes and pointers.
- What can AAA do for faculty members who don't do research?

- What incentives can AAA develop to encourage and support more contributions of sharable developmental materials?
- We have a lot of quality content lying around, but our access/dissemination channels are weak.
- Use technology to broaden the participation in firm-sponsored programs, e.g., Trueblood and e-commerce.
- Look into partnering opportunities as a means of broadening access/participation in AAA faculty development activities.
- AACSB accreditation changes will increase the demand by faculty for opportunities to strengthen their practice experience. Can AAA help in stimulating opportunities?

Professional Involvement

- How can professional involvement strategies help the AAA and its members to be better at what they do?
- We should broaden the focus of our interactions beyond the current emphasis on CPA firms.
- We should complement great outside speakers with follow-on activities that provide close interaction.
- How can AAA move at the speed demanded by the pace of change required of standards-setting and policy-making bodies?
- Design roundtable sessions with practitioners within regional meetings (example given of corporate tax directors).
- Structure regional-meeting panels that include practice people, and associated follow-on sessions that engage these people with members.
- Interactions can be on important nontechnical issues, e.g., how gender issues are manifested and dealt with in different settings.

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ANNOUNCEMENT: IN THE PUBLIC INTEREST to go Electronic!

This will be the last hard-copy issue of *In the Public Interest*. Following the lead of many other sections, we will henceforth publish the newsletter online. This will save us money, which we can devote to developing our online journal. You will be notified when the newsletter is available on the Section web site.

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Of Interest to Section Members

The following abstract was submitted by Professor Mark Dirksmith for an article he and his coauthors Onker N. Basu and Parveen P. Gupta had published in *American Sociological Review*, 1999, Vol. 64 (August: 506–526). The title of the article is “The Coupling of the Symbolic and the Technical in an Institutionalized Context: The Negotiated Order of the GAO’s Audit Reporting Process.”

Abstract of the article (from page 506 of the article):

The relationship between the work an organization actually performs backstage and the image it presents to external parties has received continuing research attention but is as yet unresolved. Various organizational scholars have held that these two facets of organizations should remain disconnected from one another as they are fundamentally different and any link between them could contaminate one or the other. Other scholars have held that the two facets are indeed connected in a complex interrelationship. We examine this relationship through a qualitative field study of the U.S. General Accounting Office’s (GAO) audit reporting process. We find that the GAO’s internal work and the image it presents to such parties as the Congress, the press, and the federal agencies it audits are indeed complexly interconnected. We also find that the strength of these connections is influenced by the relative power of the various types of external parties with which the GAO interacts. We conclude by exploring implications for current theory and future research in various types of organizations.

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Election of Section Officers 2000-2001

In accordance with our bylaws, we will be electing our 2000–2001 officers via a mail ballot. The nominating committee of Mary Beth Armstrong, David Cooper, and Steven Filling, with Tim Fogarty serving as nonvoting chair, has selected the following slate of candidates for elected offices of the section:

Chair-Elect: Vaughan Radcliffe, Case Western Reserve University

Vice-Chair: Michael Gaffikin, University of Wollongong

Secretary/Treasurer: Steven Filling, California State University, Stanislaus

No nominations were received from the membership. Please complete [the ballot](#) mail to Larry Kalbers at the address given on the ballot. Ballots must be postmarked no later than **July 15, 2000**.

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2000 ABO Research Conference

**October 6–7, 2000
Chicago, Illinois**

The Accounting Behavior and Organizations Section of the American Accounting Association invites you to attend and participate in the 2000 ABO Research Conference. The Conference will be held on Friday and Saturday, October 6–7, 2000 in Chicago, Illinois. Final registration details will be available in future editions of the ABO Reporter and Accounting Education News.

Call for Papers

Academics, practitioners, and doctoral students are invited to submit research papers for possible presentation at the meeting. Papers in all areas of behavioral accounting will be considered. Theoretical papers and papers based upon empirical research are appropriate. Diverse methodologies are encouraged, including field, experimental, and critical research. Replications and extensions of previously published studies will be considered. Special consideration will be given to papers that are creative, that address relevant problems, and that possess interdisciplinary insights.

Call for Participants

Persons interested in serving as paper reviewers, paper discussants, or session chairs should send a letter or email with name, position and affiliation, complete address, telephone number, email address, and areas of interest to Professor Tim Fogarty, Case Western Reserve University at the address below.

Conference Facilities

The Conference will be held at the Palmer House, a charming “old-world” hotel in the Loop in Downtown Chicago. This location will make it easy for everyone to get there. Train transportation to the front door of the hotel is available from both Chicago’s airports—O’Hare and Midway. For most attendees, the Chicago location also means reasonably priced and convenient flights. Chicago offers a vast array of entertainment possibilities. A large selection of restaurants is within walking distance. Perhaps the Chicago Cubs or White Sox will be in the World Series! The architecture of

the downtown area is itself incredible. The weather should be pleasant. Experienced Chicago people will tutor the novices in the joys of this city.

Guidelines for Submission of Papers

1. Papers should not have been published prior to the conference.
2. Four copies must be submitted. The four copies should not contain any author identification.
3. The cover page should indicate the following information:
 - a. Full names of authors.
 - b. Position and affiliations.
 - c. Complete address.
 - d. Telephone and fax numbers.
4. Papers should be prepared according to the reference and footnote guidelines of the American Accounting Association (see Behavioral Research in Accounting).
5. Papers accepted for presentation may, at the option of the author, be considered for publication in Behavioral Research in Accounting (BRIA) or Advances in Accounting Behavioral Research (AABR). Authors should indicate at the time of conference submission if the paper should also be considered for journal publication. Authors should indicate if they would like the paper to be considered for publication in BRIA, AABR, or both journals. Papers considered for journal publication will be reviewed in accordance with the review procedures for the selected journal.
6. Papers should be sent to Professor Tim Fogarty, Case Western Reserve University (see below).

Important Dates

May 15, 2000

Final date for submission of papers and notice of participant's interest.

Nonrefundable submission fee for papers is \$50, payable to AAA/ABO. First paper's submission fee applies toward registration - see below.

June 30, 2000

Notification of acceptance of papers.

September 5, 2000

Deadline for conference registration. Early registration fee is \$215 (\$165 for submitting authors; \$65 for doctoral students). At least one author of each accepted paper must register for the conference. A registration form will be mailed to all ABO Section members and will be available on the Section's web page. Nonmembers interested in a hard-copy registration form should contact one of the conference coordinators.

October 6–7, 2000

Conference dates.

Conference Coordinators

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Special Section of *THE EUROPEAN ACCOUNTING REVIEW*

Mapping Variety in the History of Accounting and Management Practices

Guest Editors: Salvador Carmona and Luca Zan

Call For Papers

Research in accounting and management history has attracted considerable academic interest during the past decades. The academic debate has witnessed both the emergence of new forms of inquiry and interpretation of accounting and management practices (e.g., the New Accounting History) and the increasing reputation of Conventional Accounting History research. Accounting history research, accordingly, has become a constitutive element for the overall accounting research agenda.

The European Institute for Advanced Studies in Management (EIASM) echoed the rising importance of the field and launched a series of accounting

and management history workshops to dynamize research and interaction among interested scholars.

The Special Section aims at publishing high-quality, primary-source-based papers. We encourage submissions that reflect the rich variety of the settings, issues, and research traditions that characterize present developments in accounting and management history research. Contributions to the Special Section may either provide detailed descriptions of relevant management and accounting practices or draw on primary, archival sources to address and extend a theoretical framework.

We welcome investigations drawing on a wide range of contexts. Accordingly, the Special Section could include, for example, papers focusing on the evolution of accounting and management practices either within single organizations, or within systems such as networks and districts, or across populations of organizations; papers dealing with private, profit-seeking firms as opposed to public and not-for-profit organizations; or articles which examine the nature and changes in the wider institutional context of firms (e.g., legal systems and norms).

A focus on different time horizons is encouraged, especially on proto-industrial settings. Research on the evolution of the accounting and management professions, and the market at large, are also welcome. Such analyses may either address historical settings characterized by tough competition and the self-regulatory role of the accounting profession or focus on the imposing role of the different forms of the public sector on the economy and the profession. In particular, we encourage submissions covering comparative, international issues.

Lastly, the Special Section seeks contributions on a sweeping number of topics. We encourage, thus, submissions examining topics of recurrent interest for accounting historians (e.g., the implementation of the double-entry bookkeeping method) as well as those that more recently entered the research agenda of the field (e.g., the role of accounting systems in the construction of the economic rationality).

Authors are asked to follow the Instruction for Authors' guidelines of *The European Accounting Review*. All papers will be subject to the EAR's normal refereeing process. Authors wishing to discuss their papers prior to submission may contact any of the Special Section guest editors. Though longer papers may be submitted for publication consideration, final papers should limit their length to a maximum of 8,000 words. The deadline for submission of papers is **October 15, 2000**. Authors should submit **five copies** of the manuscript to just one of the guest editors, Salvador Carmona, to simplify the procedure.

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Third Asian Pacific Interdisciplinary Research in Accounting Conference July 15–17, 2001

**The University of Adelaide, South Australia
in Association with
*Accounting, Auditing & Accountability
Journal***

CALL FOR PAPERS

After its first two conferences in Sydney (1995) and Osaka (1998), APIRA now moves to Adelaide in 2001. The premier food and wine city of Australia, center of a thriving arts and film industry, and a top-rated convention city in the Asia Pacific, Adelaide is home to the editorial offices of *AAAJ*. Following the large international contingent at Osaka, we are expecting APIRA Adelaide to be the largest conference of its type ever mounted in Australia.

We seek papers addressing the relationships between accounting, auditing, and accountability and their social, economic, institutional, and political environments. Our scope includes:

- Social and Environmental Accounting
- Accounting and the Public Interest
- Accounting and Gender and/or Feminist Theories
- Accounting and Accountability in the Public Sector
- Nonprofit Organizations' Accountability
- Accounting Policy and Standard Setting
- Corporate Regulation and Accountability
- Accounting Professions
- New Forms of Accounting and Auditing
- Professional and Business Ethics
- Critical, Explanatory, Oral and Visual Approaches to Accounting History

- Accounting and Management Planning and Control
- Accounting and Technology
- Critical and Ethnographic Case Studies of Accounting in Action
- Accounting and Culture
- Methodological and Theoretical Issues
- Accounting and the Home
- Accounting Communication

Three paper copies of completed papers must be sent to Professor Lee Parker at the AAAJ editorial office (below) no later than December 1, 2000. All papers will be refereed. Refer to web site address above for further submission requirements and details.

Emerging Scholars' Colloquium

A forum for doctoral students, new faculty and emerging researchers will be held on July 14, immediately prior to the conference. Attendance is strictly limited and will be by application. Refer to web site for further details.

Send all inquiries to:

APIRA 2001 web site: <http://www.commerce.adelaide.edu.au/apira/>
Email: aaaj@commerce.adelaide.edu.au

Or write to:

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Professor Hiroshi Okano
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About the Public Interest Section

Objectives

- Promote interaction among members of the academic and professional communities interested in the interface of accounting with social, economic, ethical and political consequences of corporate activity, and in exploring the social and ethical roles and responsibilities of the accounting profession.
- Encourage research in public interest accounting by identifying areas in need of research, providing a forum for the exchange of ideas and findings, and providing opportunities for exposure of research results.
- Present programs which create and expand an awareness of the profession's responsibility to society.
- Develop and promote educational materials which foster an awareness of social and ethical issues in accounting students.
- Encourage interdisciplinary exchanges between accountants and members of other learned groups.

Activities

- Participation in national meetings
- Participation in regional meetings
- Newsletters
- Annual research retreat
- Workshops

History

The Public Interest Section of the American Accounting Association was founded in 1979 to advance awareness of the social responsibilities of the profession. The Section seeks to advance and support: social, ethical, and public policy accounting and reporting research; the assessment and recommendation of social measurement and reporting standards; the development of social and ethical curricula; and to provide assistance on public issues in which the accountant's unique expertise can be brought to bear.

Benefits of Membership

The Public Interest Section provides opportunities to:

- Stay current on the latest developments in social and ethical accounting and other Public Interest issues.
- Receive the newsletter of the Section containing information on current activities, research, and education in Public Interest areas.
- Discuss research ideas with individuals with whom you share similar research interests.

- Participate in seminars, retreats, workshops and programs addressing Public Interest issues, both regionally and nationally.
- Contribute to the development of the professional accountant's sense of responsibility with respect to the Public Interest.

[Membership Application Form](#) (Printable with [Adobe Acrobat Reader](#))

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