

Volume 29, No. 2
Spring 2001



PUBLIC INTEREST

Public Interest Section, American Accounting Association
Paul F. Williams, Editor, North Carolina State University

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MESSAGE FROM THE CHAIR

Dear Fellow Public Interest Committee members,
Due to considerable efforts on the part of the Professionalism and Ethics Committee (particularly Tim Louwers and Linda Thorne) and the Public Interest Section's Exemplar

Awards Committee (Paul Williams, Tim Louwers, Carol Venable, and Dwight Owsen), a joint Accounting Exemplar Luncheon will be held on Sunday, August 12. Reward recipients are Eli Mason and Arthur Levitt. All PIS members are greatly encouraged to attend and support this event. [Look in the annual meeting registration information under "Special Events" for the "Accounting Exemplar Luncheon." The luncheon is free to persons registered for the 6th Symposium on Ethics Research in Accounting and \$30 for others.]

After several years of hard work, our electronic journal *Accounting and the Public Interest* is set to publish its first articles. Now we have to figure out how to pay for the journal. The principal item of business at our Atlanta section meeting will be a discussion of budget priorities and options. Publishing costs may be as high as the annual dues revenue we take in. The Public Interest Section has historically engaged in other activities, such as supporting the travel of the chair-elect to Spring council meetings and supporting the Doctoral Consortium at the Critical Perspectives on Accounting conference. The section currently has some money in excess of the minimum funds required by the AAA. Should we spend down our surplus? Should we continue with the same activities as in the past? Should we put a limit on the number of pages to be published in a year? Should we increase the dues (and perhaps include journal access in the dues payment)? All these are questions we will have to consider this summer. Email any of the Public Interest Section officers with your concerns and ideas before the meeting and come to the section meeting if you can.

At the AAA Spring Council meeting, I was elected to the nominations committee, which nominates the president-elect, executive committee, and council (for 2002/2003). I see this as a sign that the AAA is willing to reach out for input and service from people who are not part of the "same old" club. This is an opportunity to propose candidates for these positions who might not normally have been thought of—but only if you help by indicating to me your interest in serving or pointing me in the direction of qualified candidates. I look forward to hearing from you before the nominating committee meeting in late Fall 2001.

Sara Reiter, Chair
Public Interest Section



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Election of Section Officers for 2001–2002

In accordance with our bylaws, we will be electing our 2001–2002 officers via a mail ballot. The nominating committee has selected the following slate of candidates for elected offices of the section:

- Vice-chair: Michael Gaffikin, University of Wollongong
- Secretary/Treasurer: Steven Filling, California State University - Stanislaus

No nominations were received from the membership. Please copy the ballot reproduced below, complete it and mail to Steve Filling at the address given on the ballot.

BALLOT
PUBLIC INTEREST SECTION OFFICERS 2001-2002

____ Vice-chair and Director of Education and Research: Michael Gaffikin

____ Secretary/Treasurer: Steven Filling

Return your marked ballot to:

Professor Steven Filling
Department of Accounting and Finance
California State University, Stanislaus
801 West Monte Vista
Turlock, CA 95382

Ballots must be postmarked no later than **July 15**.



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ABO Lifetime Scholarly Contribution Award in Behavioral Accounting Literature

Nominations are being accepted for the ABO Lifetime Scholarly Contribution Award in Behavioral Accounting Literature until **June 30, 2001**. Additional information is available at:

<http://accounting.rutgers.edu/raw/aaa/awards/aboliterature.htm>

2001 ABO Research Conference Call for Papers

The Accounting Behavior and Organizations Section of the American Accounting Association invites you to submit research papers for the 2001 ABO Research Conference. The Conference will be held on Friday and Saturday, October 12-13, 2001 in St. Louis, Missouri. 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. Additional information is available at: <http://accounting.rutgers.edu/raw/aaa/meetings/abo2001.htm>



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The Role of Activism in Academic Accounting Research

by Dwight Owsen, Louisiana State University

If not now, when? If not us, who?

Defined in various ways by various writers, the community that is the public interest section has been cognizant of its unique collectiveness for at least three decades. In a recent conversation with Prem Sikka, he expressed concern that there has been enough time to reflect back on not merely what we have accomplished, which is much. This has been the founding of at least six world-class journals and the development of a superb research conversation on accounting's roles in society. Prem noted that it is more problematic to consider what impact all of our writing has had on benefiting society.

The Savings & Loan Swindle

I return to the S & L debacle because we are still not out of its financial wake. Because of the gigantic loss of public funds, enough to finance a medium sized war, at least two generations of Americans are going to be bereft of the needed investment in the public sector. This includes investments to support both public and private universities. Could accounting (and finance) academics have warned the public of the insatiable financial predators in the top offices of some of our nations high rises who would rape our financial future?

Where Were the Accounting (and Finance) Educators?

Remember that Congress asked in subsequent hearings "Where were the accountants?" during one of the greatest public thefts in the history of mankind, the Savings & Loan swindle. Does this not also beg the question, "Where were the accounting educators?" Of course, many public interest members continued to research and publish during and after this fiasco, but was it enough? Should we not have had special editions and conferences when the new Reagan administration announced deregulation for this troubled industry? Is not what is going on in Congress automatically a legitimate area for research, if only as description necessary for later research commentary and evaluation?

Leading the World in Corruption

President Bush (senior) admitted that there were at least 100,000 culpable individuals that should have been convicted of felonies. But did we research enough and early enough when perhaps even a casual observation could have foretold that government guarantees of S & L's with government regulation could lead to the greatest thievery in history. Was it so hard for accounting and finance academics to predict and warn the public? Why was there not a drumbeat of articles researching the implications of abandoning the doors to this treasury to the well-placed but rapacious business gangsters?

The Implications of Our Academic Reticence

To iterate, because of this great pilfering of the public treasury on a colossal scale, public institutions including accounting programs need to go begging to the business community rather be adequately funded by the taxpayer dollars. And the business community does not favor public interest critics. So the timidity of the greater accounting educator community to upset the business community with proactive research has come home to roost. In doing so, we as a greater profession have become "happy" researchers, researching what is not liable to upset our corporate sponsors.

The Nature of Research in the Greater Accounting Educator Community

If we cannot research the obvious financial malfunctions of society, we are left to aid practitioners make more money. I think enriching practitioners is a fine goal. Life is short and working for more money does not bother me at all. In fact, most of our research tries to fight the self-defeating business malefactions of individuals and organizations so as to leave everyone better off financially as well as socially. However, to public interest educators, this includes the development and usage of the potential of people for the poor and discriminated.

Accounting Researchers as Product Innovators for Practitioners

However, accounting researchers as wealth innovators seems a problematic venture. I am not as sanguine that academics are competitive with profit seeking practitioners in identifying new business opportunities. Perceiving new business opportunities is almost a full-time job with most practitioners who outnumber us hundreds to one. Thus, our competitive advantage is to do research that practitioners will not do. To me as a public interest member, practically that seems critical analysis of past, current, and future practice.

Market Signals in a New Market for Colossal Public Frauds

This means an aggressive investigation by accounting researchers of what seems almost inevitable with the current political zeitgeist. That is a continuation of massive public frauds covered by massive political clout. Only a determined effort to research it and educate the public has a chance of defeating it. Based on past experience, a logic analysis by the well-bread criminal opportunist indicates that if their fathers' generation was able to steal on a colossal scale, through political and bureaucratic corruption, and do so with the acquiescence of the greater accounting educator and practitioner community, then what works for their fathers generation should work just as well for them. In accounting we call this market signals and the market signals indicate that parasitic criminality if large enough and with enough political clout can be hugely profitable over true wealth producing activities in society.

The Need for Accounting Research Activism

Complex philosophical analysis without the later development of concrete action is an unfinished product. Every year accounting educators go to the AAA national meeting to meet with their luminaries who seem to only have contempt for the research of others. We are reminded that these same self-fashioned luminaries seem to have little interest in opening their eyes to the possibility of the next Savings & Loan-size public debacle. It may be more Medicaid corruption or it may develop from the coming initiative in faith-based non-profits that feed on these programs. Have we considered what will happen if some of the dubious TV ministers ever get their hands on the publics' money? It is extremely difficult to contain or regulate a religion based on multiple voting members. That is why church and state are kept separate in this country. That is because politicians are always seeking votes and they are the agents for enforcing public regulation.

Another Savings and Loan Thief?

Moreover, paradoxically, it could again be the Savings & Loan industry that has recently succeeded in watering down the political legislation against them. In addition, we are regressing to making citizens into suicidal slaves in the bankruptcy "reform". And why not look at today's 800-pound guerilla, the tax cut? Will it be a tax cut that goes only to well-placed and wealthy individuals? These potentially colossal problems still leave room for researching the many smaller but highly symbolic ethical failures closer to the profession like the AICPA's giving a equity stake in a new spin off for profit venture to their association's president. Please contact me with comments at owsend@etsu.edu.



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8th Annual Midyear Auditing Section Conference

January 17-19, 2002 Orlando, Florida

Your help in planning and conducting the Section's 2002 Midyear Conference is needed. If you are willing to volunteer your assistance in one of more of the following areas, please complete this form and hand it to a Steering Committee member or mail/fax it to the address/number below.

I. Name _____

Address _____

City _____ State _____ Zip _____

Phone _____

Fax _____

Email _____

II. Reviewer:

If you are willing to assist by reviewing one to three manuscripts, please indicate your areas of competence/interest.

Research Areas _____

Research Methods _____

III. Session Chair or Discussant:

Please indicate if you are willing to assist in either of these capacities.

Session Chair _____

Discussant _____

IV. Special Sessions:

Please provide any ideas that you have for special CPE topics, panels, workshops, etc. If you know any particular individual(s) who may be interested in the areas you recommend, please list their names.

The Steering Committee very much appreciates your input. Mail or Fax this form to:

Jeffrey R. Cohen
Carroll School of Management

Boston College
Chestnut Hill, MA 02467
Phone: (617)552-3165
Fax: (617)552-2097
Email: cohen@bc.edu



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Call For Papers

Eighth Annual Midyear Auditing Section Conference

Call for Submissions

The Eighth Annual Midyear Auditing Section Conference will be held in Orlando, Florida on January 17-19 2002. CPE sessions will be held on the afternoon of January 17. The remainder of the conference will consist of keynote, plenary and concurrent sessions dealing with a wide variety of contemporary topics related to audit, attestation and assurance practices, education and research. You are encouraged to contribute to the program through submissions of auditing/attestation/assurance research and education papers, and special session proposals.

The conference will be held at the Hotel Royal Plaza in the Walt Disney Resort. The hotel is located in the highly desirable Downtown Disney Resort area. There is complimentary transportation to all Disney World attractions.

Submission Guidelines

Research papers should follow the style guidelines of *Auditing: A Journal of Practice & Theory*. Other submissions should take an appropriate form to permit review of their originality, quality and usefulness. Submissions are not eligible for consideration if they (1) have been published or accepted for publication, (2) were presented at the 2001 AAA Annual Meeting, or (3) were presented at more than one AAA regional meeting or other academic conference. Papers presented at the Research Forum of the AAA Annual Meeting are eligible for consideration. It should be noted that papers accepted for presentation at the 2002 Midyear Auditing Section Conference can also be submitted for presentation at the AAA Annual Meeting scheduled for August 2002.

Abstracts only will be published in the proceedings' booklet. By December 1, 2001, authors of accepted submissions are expected to provide the designated session discussant with a final printed copy. Instructions for

placing accepted papers on the Section's web site will be included in acceptance letters.

Submission Deadline

Four copies of submissions must be received by **September 1, 2001**, to be considered for the program. Early submission is highly encouraged. Any questions should be addressed to:

Jeffrey R. Cohen
Carroll School of Management
Boston College
Chestnut Hill, Ma. 02467
Phone: (617) 552-3165
Fax: (617) 552-2097
Email: cohen@bc.edu



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Accounting, Business & Financial History
13th Annual Conference
Cardiff Business School
September 12–13, 2001

**Sponsored by the Centre for Business Performance, Institute of
Chartered Accountants in England & Wales**

Guest Speaker - Dr Geoff Jones

Theoretical, empirical and review papers are welcomed in all areas of accounting, business and financial history.

The conference provides delegates with the opportunity of presenting and discussing, in an informal setting, papers ranging from early working drafts to fully developed manuscripts. The format of the conference allows approximately 40 minutes for presentation and discussion in order to help achieve worthwhile feedback from those attending.

In the past, many papers presented at Cardiff have subsequently appeared in print in *Accounting, Business and Financial History*, edited by John Richard (Dick) Edwards and Trevor Boyns, or in another of the full range of

international, refereed academic accounting, business and economic history journals.

The conference will be held, this year, at the Cardiff Business School, Colum Drive, Cardiff, CF1 3EU, UK, from lunchtime on Wednesday, 12 September to mid-afternoon on 13 September.

The fully inclusive conference fee (covering all meals, the conference dinner on Wednesday and ensuite accommodation) is £100.

Those wishing to offer papers to be considered for presentation at the conference should send an abstract of their paper (not exceeding one page) to:

Julie Roberts
Tel +44 (0)29 2087 5731
Fax +44 (0)29 2087 4419
Email: robertsja1@cardiff.ac.uk

The deadline for submissions is **May 31, 2001** with earlier proposals for papers encouraged.

Following the refereeing process, applicants will be advised of the conference organisers' decision on 30 June 2001.



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Academy of Accounting Historians Call for Conference Proposals: 2002–2004

As part of its mandate, the Academy of Accounting Historians holds two research conferences per year (typically in August and November, respectively). The goals of the conferences are to provide opportunities for accounting history researchers to present their work, to raise the profile of accounting history and to provide opportunities for networking among those interested in the field. The conferences also serve to raise the profile of the hosting institution and to reinforce the importance of accounting history within those institutions.

Recent conferences have included:

- Accounting Hall of Fame 50th Anniversary, Ohio State University, Columbus

- International Accounting History, Drexel University, Philadelphia
- Writing Accounting Histories: Genres and Constructions, Santa Fe, NM

The Academy has adopted a three-year planning cycle for its conferences and welcomes proposals for conferences through 2004. Proposals should provide a theme (perhaps tied to some accounting event of local historical significance or to provide perspective on a contemporary issue), the names and backgrounds of the organizers and plans for fund-raising to support the conference. The Academy will provide administrative support, promotion of the conference on its web site and through its publications, and support for fund-raising. Conferences may be proposed for any region of the world. Proposals will be considered at any time but early submissions will be favoured.

Proposals should be sent to the Vice-President, Conferences and Partnerships, of the Academy:

Professor Alan J. Richardson
School of Business
Queen's University
Kingston Ontario Canada K7L 3N6



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Research on Accounting Ethics

Call for Papers

Research on Accounting Ethics seeks thoughtful and well-developed empirical or non-empirical manuscripts on a variety of current topics in accounting. Acceptable topics include all aspects of ethics-related issues in accounting. In light of the current regulatory focus on earnings management, we are very interested in manuscripts focusing on the concepts of fair presentation, financial reporting, quality concerns, accountability, and the ethics of accounting choice. We also would encourage manuscripts addressing issues relating to independence. Other topics of particular interest include ethical issues concerning compensation, organizations (e.g., structure, control and culture), social responsibility, judgement and decision-making in litigation and regulation, and gender issues. Acceptable research methods for empirical work include action research, archival analysis, field-

based studies, financial statement analysis, laboratory experiments, mathematical modeling, psychometrics and surveys.

Non-empirical manuscripts should be academically rigorous. They can be theoretical syntheses, conceptual models, position papers, discussions of methodology, comprehensive literature reviews grounded in theory, or historical discussions with implications for current and future efforts. Reasonable assumptions and logical development are essential. Most manuscripts should discuss implications for research.

For empirical reports sound research design and execution are critical. Articles should have well-articulated and strong theoretical foundations. In this regard, establishing a link to the non-accounting literature may be desirable. Replications and extensions of previously published works are encouraged. As a means for establishing an open dialogue, we welcome responses to, or comments on, articles we published previously.

Review Time

We work very hard to provide a decision within 8-10 weeks and are successful almost all of the time.

Submission Information

Submission fee is \$40. Manuscripts should include a cover page, which indicates full information for the corresponding author (name, affiliation, address, telephone number, fax number, and email address) and a separate lead page with an abstract of approximately 150–200 words. The author's name and address should NOT appear on the abstract. The editor will provide detailed manuscript guidelines upon request. In order to assure an anonymous review, authors should not identify themselves directly or indirectly. Avoid referring to unpublished working papers and dissertations.

Authors should submit four copies of the manuscript to:

Bill N. Schwartz
School of Business and Economics
Indiana University - South Bend
1700 Mishawaka Avenue
South Bend, IN 46634-7111

Submit three copies of cases to:

Steven M. Mintz
School of Business and Public Administration
California State University - San Bernadino
5500 University Parkway
San Bernadino, CA 92407-2397



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Call for Papers

Issues in Accounting Education Special Edition on Quality of Earnings

The American Accounting Association requests submissions to be published in a special edition of *Issues in Accounting Education*. The submissions must address some aspect of earnings quality and may be in financial accounting, managerial accounting, international accounting, auditing, systems or tax. The format of submission is open. Papers may take the form of descriptions of class projects, games, cases, or other type of educational resources. Instructional resources designed for any level, sophomore through graduate, will be considered. The overriding requirement is that the reader will be provided with ideas or materials about the quality of earnings that he or she can take into the classroom.

Walter Teets, Gonzaga University, will serve as special editor for this issue. Publication date for the special edition will be May 2002. To be guaranteed consideration, submission must be received by **September 30, 2001**. Papers submitted expressly for the special edition should so state in the cover letter and need not be accompanied by a submission fee. All other policies and procedures as outlined in the journal will apply.

Submissions should be sent to:

Thomas P. Howard
Culverhouse School of Accountancy
University of Alabama
Tuscaloosa, AL 35487-0220
Email: thoward@cba.ua.edu



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Needed: Book Reviewers for *Issues In Accounting Education*

Book reviews serve an important purpose in our discipline. They bring books to the attention of the readers, and often help form book adoption decisions.

Issues in Accounting Education publishes reviews of accounting books and contributes to the growth of the profession. Given our large number of newly published accounting textbooks we need many reviewers to complete this task. As the book review editor of *Issues in Accounting Education*, please inform me if you wish to review accounting books.

Thank you very much for your time and consideration.

Alan Reinstein
George R. Husband Professor of Accounting
Wayne State University
Detroit, Michigan 48202
Phone: (313) 577-4530; (248) 357-2400
Fax: (313) 577-2000; (248) 357-5926
Email: a.reinstein@wayne.edu



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Public Interest Section Officers for 2000-2001

Chair

Sara A. Reiter
Accounting Faculty
School of Management
Binghamton University
Binghamton, NY 13902-6000
Phone: (607) 777-6174
Fax: (607) 777-4422
Email: sreiter@binghamton.edu

Chair Elect

Vaughan Radcliffe
Department of Accountancy
Weatherhead School of Management
Case Western Reserve University
10900 Euclid Avenue
Cleveland, OH 44106-7235
Phone: (216) 368-2051
Fax: (216) 368-4776
Email: vsr3@po.cwru.edu

Secretary/Treasurer and Webmaster

Steven Filling
Department of Accounting and Finance
California State University, Stanislaus
801 West Monte Vista
Turlock, CA 95832
Phone: (209) 667-3773
Fax: (209) 667-3333
Email: steven@panopticon.csustan.edu

Vice Chair/Director of Education and Research

Michael J. R. Gaffikin
Department of Accounting and Finance
University of Wollongong
Wollongong, New South Wales 2522
AUSTRALIA
Phone: +61-2-42213718
Fax: +61-2-42214297
Email: gaffikin@uow.edu.au

Council Representative

Sara A. Reiter
Accounting Faculty
School of Management
Binghamton University
Binghamton, NY 13902-6000
Phone: (607) 777-6174
Fax: (607) 777-4422
Email: sreiter@binghamton.edu

Newsletter Editor

(In the Public Interest)
Paul F. Williams Department of Accounting/Box 8113
College of Management
North Carolina State University
Raleigh, NC 27695-8113
Phone: (919) 515-4436
Fax: (919) 515-4446
Email: paul_williams@ncsu.edu

Journal Editor

(Accounting and the Public Interest)
Jesse F. Dillard
School of Accountancy
School of Business
University of Central Florida
4000 Central Florida Blvd.
Orlando, FL 32816-1400
Phone: (407) 823-0596
Fax: (407) 823-3881
Email: jdillard@bus.ucf.edu

Membership Coordinator

Carol Venable
School of Accountancy
College of Business Administration
San Diego State University
5500 Campanile Drive
San Diego, CA 92182-8221
Phone: (619) 594-2662
Fax: (619) 594-3675
Email: venable@sdsu.edu

National Meeting Program Coordinator

C. Richard Baker
Department of Accounting and Finance
College of Business and Industry
University of Massachusetts Dartmouth
285 Old Westport Road
North Dartmouth, MA 02747-2300
Phone: (508) 999-8423
Fax: (508) 999-8776
Email: rbaker@umassd.edu

Coordinator of Regional Activities

Pamela B. Roush
School of Accounting
College of Business Administration
University of Central Florida
4000 Central Florida Boulevard
Orlando, FL 32816-1400
Phone: (407) 823-2958
Fax: (407) 823-5741
Email: pamela.roush@bus.ucf.edu

Regional Coordinators:**Mid-Atlantic**

Jean E. Harris
Department of Accounting
School of Business Administration
Pennsylvania State University Harrisburg
Middletown, PA 17057-4898
Phone: (717) 948-6157
Email: jeh6@psu.edu

Northeast

C. Richard Baker
Department of Accounting and Finance
College of Business and Industry
University of Massachusetts Dartmouth
285 Old Westport Road
North Dartmouth, MA 02747-2300
Phone: (508) 999-8423

Fax: (508) 999-8776
Email: rbaker@umassd.edu

Southwest

Thomas D. Tolleson
School of Business
Texas Wesleyan University
1201 Wesleyan University
Ft. Worth, TX 76105-1536
Phone: (817) 531-4840
Fax: (817) 531-6585
Email: tollesot@txwes.edu

Western

Mary S. Doucet
Department of Finance and Accounting
School of Business and Public Administration
California State University Bakersfield
Bakersfield, CA 93311-1099
Phone: (661) 664-3406
Email: mdoucet@csubak.edu

Southeast

Kel-Ann S. Eyler
School of Accountancy
College of Business Administration
Georgia State University
Atlanta, GA 30302-4050
Phone: (404) 651-4451
Email: acckse@langate.gsu.edu

Ohio

Julia Grant
Department of Accountancy
Weatherhead School of Management
Case Western Reserve University
Cleveland, OH 44106-7235
Phone: (216) 368-4158
Email: jsg2@po.csru.edu

Midwest

Lola W. Dudley
Department of Accountancy and Finance
Lumpkin College of Business and Applied Science
Eastern Illinois University
Charleston, IL 61920-3099
Phone: (217) 581-2227
Email: eflwd@uxl.cts.eiu.edu

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](#))