

Volume 31, No. 1
Winter 2003



PUBLIC INTEREST

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

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PUBLIC INTEREST

Volume 31, No. 1

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Message from the Editor

Welcome to the Fall 2002 Public Interest Section Newsletter - *In the Public Interest*. This issue contains several thought-provoking essays from Dwight Owsen, Tim Fogarty, and Paul Williams. In addition, you will find several calls for papers for many different academic venues. Robert J. Sack, the recipient of the 2002 Accounting Exemplar Award, has two very important pieces that deal with ethics and the current state of our profession. If you were unable to attend the Accounting Exemplar Award Banquet in San Antonio in August, you should enjoy his comments presented here.

I want to thank the members of the Accounting Exemplar Award Committee for their hard work. The members included Pamela Roush, Tim Louwers, Pat Robinson, and Mary Beth Armstrong. I appreciate their volunteer efforts in choosing this year's Accounting Exemplar Award recipient.

If you are interested in authoring a twice-yearly column on current publications related to the public interest, please let me know. I am in need of someone to take over this responsibility.

Thank you for your submissions. Please watch for the Spring newsletter submission deadline.

Sarah D. Stanwick

Editor, *In the Public Interest*

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Message from Vaughn Radcliffe, Current Section Chair

Accounting and the Public Interest

This has been a remarkable year for our discipline. Colossal accounting frauds have been followed with a succession of record keeping bankruptcies. The Sarbanes Oxley Act has brought the widest U.S. legislation in the financial markets since the Securities Acts of 1933 and 1934. Reviews of company law and the regulation of auditors are ongoing worldwide as other jurisdictions seek to avoid the crises that have been seen in America. Accountancy is, to use a phrase, in motion.

This is a time of opportunity and of regret for us and for our section. If we believe that accounting should serve the public interest and that accounting has some broader social purpose, then we should see opportunity in the sense that others have come to realize that this stuff matters. Yet in this crisis we must bear some of the blame that is due to the accounting profession and to our discipline as a whole. If we see ourselves as academics concerned to foster the public interest, there must be a sense that we have failed in some fundamental manner to meaningfully advance these goals. Public-interest-oriented academics were largely absent from discussion of the reform of the accounting profession, as indeed were academics at large. Which begs the question, if crisis has demonstrated that accountancy matters in real ways to real people, has it demonstrated that public-interest-oriented academics do not matter, that we are ineffective?

I remain optimistic on this, believing that time and the facts are on our side. The pitfalls of deregulation have been demonstrated in spectacular fashion. A great many ordinary people have been hurt in the financial cataclysms of the last year. While accountancy once had clear professional claims, our discipline is now routinely referred to as an "industry" and its professional bodies as "trade associations." There are many who had attachments to professional ideals and who are taken aback at the scandalous behavior that has been seen. We can reach out to them, in practice and in academe, and so advance public interest ideals. Indeed outreach must be first in our minds in looking to the future and building on the Section's work.

Our section has shown remarkable progress over the last few years. We now have a section journal and a new means of spreading public interest research. Having an official section journal of the AAA open to this work will help the careers of newcomers to our field and indeed help make such careers possible. We all owe a great deal to Jesse Dillard for his service as our founding editor. One of the most impressive assets of the section is that we have a committed group of members, and a sense of conviction. But we need to reach beyond this base, engage others, and so move the literature and our discipline. The question of engagement within the AAA is a difficult one with which many of us have struggled. The work can be both hard and wearying. But we must do much more of it to reach beyond our base and to connect with others in our field. We should present our work in new venues, establish greater presence in legislative and other debates, and press our case within the AAA and other institutions. We have a duty to argue for the public interest, a duty that has become an obligation. Now is our time.



Message from Sara Reiter, Past Section Chair

Retrospective remarks

Sara Reiter, Chair of the Public Interest Section 2000-2002

I would like to take this opportunity to review some of the progress made by the Public Interest section in the last two years. The premier event in 2001 was the publication of the first issue of our new section journal - Accounting and the Public Interest. The credit for this successful new venture goes to Lee Parker who negotiated with the AAA and to the tireless efforts of editor Jesse Dillard. Although the new journal comes at a considerable monetary cost, it should prove invaluable in disseminating the work of scholars considering public interest issues. Although electronic subscription to the journal costs an additional fee, Jesse Dillard has been able to negotiate general access to newly published articles for section members for a limited period of time.

Perhaps largely because of the new journal, our membership rolls have grown to over 400 members. Another annual event that draws a lot of publicity is the joint luncheon with the Professionalism and Ethics conference at which the Public Interest Section's Exemplar Award has been presented. These luncheons have been well attended and the awards have been the occasion for thought-provoking addresses on public interest topics. The paper sessions sponsored by the Public Interest section at the annual meetings continue to draw large audiences, particularly this year with concern about public interest professional issues at a high point.

Finally, the Public Interest Section has been able to support scholarship by providing travel awards to three emerging scholars to attend the Critical Perspectives on Accounting Emerging Scholars Colloquium in April and to three doctoral students to present papers at the Professionalism and Ethics conference in August. The section's donation for doctoral student travel was augmented by contributions by members.

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Business Meeting Minutes

**Public Interest Section of the American Accounting Association
Minutes of the Business Meeting
August 15, 2002, San Antonio Texas**

Meeting called to order by Sara Reiter at 5:45.

1. Jesse Dillard gave a report on the Section journal. The first edition (2001) of Accounting and the Public Interest is on the Public Interest section's web site and there are two articles on the 2002 edition of the journal. AAA has agreed to put articles up with free access for six weeks or until the next article is placed on the site. Be sure to download articles. Jesse is working on better access. The turnaround time for submissions to the journal is 30 to 40 days; and the acceptance rate is approximately 20%. The submission fee of \$15 is waived for section members.
2. Sarah Stanwick gave a report on the newsletter. Discussion re need for nominations for the Exemplar award. Robert Sack was honored this year. His comments will appear in the next newsletter, as will an announcement regarding next year's award. We would welcome literature reviews for inclusion in the newsletter as well. The deadline for submission is September 15th.
3. The election results were announced. Richard Baker is Chair-Elect, Pamela Roush is Vice Chair for Research and Education, and Sue Ravenscroft is Secretary/Treasurer.
4. Pamela Roush gave a report on her role as Section and Regions Coordinator. The person in this position is responsible for overseeing the review of papers submitted to the regional meetings and for encouraging submissions. (Subsequent email reveals that Joni Young has agreed to serve in this role.)
5. Pamela Roush gave a report as newly elected Vice Chair for Research and Education. Pamela suggested that if we were to hold CPE sessions at the AAA national these would compete directly with the CPE on Professionalism and Ethics, so we should not push for these. She proposes to increase awareness of ethics in classroom teaching by doing a survey to determine the extent to which ethics is currently taught.
6. Sara Reiter reported on the budget and the New Scholar/doctoral travel grants. We spent \$2,100 to help people attend the CPE on Professionalism and Ethics and \$2,200 to help people attend the AAA Annual Meeting. \$3,000 was originally pledged for this purpose and another \$1,300 was donated. Linda Thorne reported that recipients of the grants were extremely grateful. She believes this is a very worthwhile project. The committee working on doctoral support consisted of Linda Thorne (chair), Alan Mayper, Steve Filling, and Robert Milbrath, whom the Section would like to thank for their efforts. The committee suggested changing the submission deadline to 60 days prior to the conference with a two-week response time. Sara Reiter noted that the Section is not able to continue funding at this level.

7. C. Richard Baker gave a report on the Annual Meeting. Paper submissions dropped from 51 to 39, but this was better than many other sections, some of whose submissions dropped by 50%. Peggy Dwyer will be responsible for next year's conference, where the AAA expects lower submissions overall. The paperless submission process went well and created less work for Richard. Kathy Casper of the AAA was very helpful. One possible reason for the lower number of submissions was the two-tier pricing-free until December 16th and \$50 thereafter. Perhaps some people needed that last month to get papers ready, but were unwilling to pay the \$50.

8. Tim Fogarty and Paul Williams attended the AAA Council meeting and reported that AAA dues will increase by \$50 as of 2004. The Regions and Sections have more money in their funds than the AAA does in its general fund. The AAA is doing a cost driver study and may change how it charges sections and regions for services rendered. There is a rumor that *Issues in Accounting Education* may be transferred to the Teaching and Curriculum section.

9. Votes were held on three changes to the Bylaws.

a) Section VI.1.c.iii.f., which adds developing CPEs at the national meeting to the Vice Chair for Research and Education's list of responsibilities. Motion passed.

b) Section VII, which changes the number of people on the Nominating Committee from three people to four people. This change is required by the AAA Bylaws. Motion passed.

c) Section VI.2.f., which changed the manner in which the Editor of *Accounting and the Public Interest* is selected. An Editor Nominating Committee will create a slate of nominees, from which the Officer group will select an editor. Discussion and a friendly amendment to delete the word "acceptable." Motion passed.

10. The Nominating Committee was elected. The members are:

- Alan Mayer
- Robin Roberts
- Cynthia Simmons
- Tom Tolleson

Meeting adjourned at 6:50.

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Accounting Exemplar Award

2001 Award Recipient, Robert J. Sack

At its 2002 Accounting Exemplar Luncheon, the American Accounting Association's (AAA) Public Interest Section recognized Robert J. Sack for his efforts to promote professionalism and ethics in the accounting profession. The Accounting Exemplar Award is awarded annually to an individual or individuals who have made notable contributions to professionalism and ethics in accounting practice or education. This year's luncheon was held on Tuesday, August 13 at the conclusion of the 7th Annual Symposium on Ethics Research in Accounting preceding the AAA's Annual Meeting in San Antonio.

From 1956 to 1984, Professor Sack served in public accounting with Touche Ross & Co. (now Deloitte & Touche). As a partner with that firm, he was instrumental in creating the Trueblood Seminars that thousands of academics have attended. He has made a tremendous difference to accounting education through his tireless reform efforts. Later, he served as Chief Accountant of the Division of Enforcement for the SEC from 1984 to 1987 where he was responsible for the financial fraud program. More recently, he has served at the Darden Graduate School of Business at the University of Virginia where he was selected by the graduate students to receive an Outstanding Faculty Award.

As one of the original members of the AAA Professionalism and Ethics committee, Professor Sack helped develop the seminars that so many educators attended in conjunction with that Committee's work and was instrumental in promoting the AAA Statement of Responsibilities Project. In addition to his efforts to promote professionalism and ethics in the accounting profession, Sack has served on the AAA Executive Committee as Vice President of Publications. In Steve Albrecht's nomination letter, he noted that Sack "is a wonderfully kind man who has given his life for the profession. He is an example to all of us who knew him of love, sacrifice, and service."

Sack is the ninth recipient of the Public Interest Section's Accounting Exemplar Award. Previous award winners include Art Wyatt, Abe Briloff, Tony Puxty, Harold Langenderfer, Ralph Estes, Carl Devine, Arthur Levitt, and Eli Mason.

[Accounting Exemplar Award](#)

Accounting Exemplar Award

Photo Gallery

These photographs represent the Accounting Exemplar Award Luncheon. Pictured are Steve Albrecht who nominated Robert Sack for the award and Robert Sack, the 2002 recipient of the award.





[Accounting Exemplar Award](#)

Accounting Exemplar Award

Remarks from 2001 Accounting Exemplar Award Recipient, Robert J. Sack

A Different Perspective on the Commons Parable Robert J. Sack, 2002 Accounting Exemplar Award Recipient

I would like to apply the parable to a different setting—to several segments of the world of commerce. I have been forced to this perspective, as I contemplated the Enron and WorldCom disasters.

The Commons as the Entity

At one level we can see the commons as the business entity. Think about the community—and the benefits that accrued to all of its participants—that emerged as Enron went from a sleepy gas pipeline company to the country's seventh largest business. Each member of that community called Enron drew benefits from its commons, and each contributed to the development of that commons. Nor was it a zero-sum game: As individuals found ways to expand the company, all benefited. In this setting, the commons was enhanced by its exploitation rather than diminished. So long as the people of Enron tempered the pursuit of their own self-interest with reasonable self-restraint, all benefited from the commons. It was only when a handful of executives abandoned self-control, and pushed for rewards beyond what any reasonable person might have asked for, that the commons became sterile for all.

Part of the collapse of Enron can be traced to the company's abuse of the community's financial reporting conventions—that was true too of WorldCom. Here the common entity is destroyed by a gamble that the managers took, betting that their reporting fraud would not be found out until they could find a way to bury it either in better business or in a large write-off. That common fraud is all too common, in large companies and in small ones. We do not know how many times it takes place, because we do not know how often the gamble pays off.

The managers take that gamble because they do not want to face up to the bad news that the company would otherwise report. They may say that they take that gamble on behalf of the company but—looked at from a common good perspective—that argument is obviously wrong-headed. Would Enron have grown as fast if they had reported their debts and their bad investments properly? We will never know of course, but even of the answer is "no" a smaller but more honest Enron would still be here, and its constituents would still be enjoying the benefits of that common good. The same can be said about the gamble WorldCom managers took when they capitalized costs that should have been reported currently.

Looked at analytically, those managers who took exploited the common good that was their company, were making the same benefit/cost trade-off as Hardin's villagers did: the benefits from their activities included direct personal gain but also: they avoided criticism from the marketplace regarding their ability to manage the company, they avoided any threat to their executive position, they protected the value of their investments in the company, either in options or in stock. Those benefits add up to more than one for the

managers who make the exploitive movements. The costs may also be more than one but, most importantly, the costs are borne by all of the members of the commons, by all employees of the company.

The Commons as a Profession

Moving up one level, we can see the commons as a profession, in this case the public accounting profession. The members of a profession enjoy the fruits of that common good, and, as they exploit it responsibly, they add to its capability as a resource. A CPA (or an attorney, or a doctor, or a teacher, or a pastor) who does well in the profession will be rewarded and will in turn enhance the reputation of the profession to benefit following members. But it is possible for a member to attempt to take more than his or her share of the common good and thereby damage the profession. As we have seen the Enron/WorldCom disaster unfold, we have seen that the damage inflicted by a few can be virtually fatal for the commons. One of the hallmarks of a profession is its ability to discipline itself: The CPAs have lost that right as a result of congressional outrage over the drumbeat of accounting scandals which unfolded during 2000 and 2001. The Sarbanes-Oxley Act specifies that the new accountancy oversight board may include no more than two CPAs: the majority of that oversight board must not be members of the profession. What a humiliating slap in the face! Will the accounting profession survive? Certainly there will be a practice area, but only time will tell whether the "profession" will still be able to nourish those practitioners as it once did.

The Commons as the Market Place

Moving up still one more level, we can see our market for equity and credit as an enormous commons, which provides benefits to all. And, as we benefit from it, most of us help it grow stronger and better. That market is an interesting thing to contemplate: it has no physical attributes, and it has no limits. It exists only because we trust it. We borrow from it to build a house or expand a business and that common market trusts us to pay back the loans. We invest our capital in the market so as to grow that capital, trusting that the market will treat us fairly and pay us a return equal to the risk we are willing to assume.

That commons is so large that it is perhaps impervious to damage. Still it seems clear that the downturn in the market in 2002 is due at least in part to the loss of trust engendered by the revelations of management misconduct in Summer 2002. We may feel some sympathy for the Houston people who lost their Enron jobs (or the accounting professionals who lost their Andersen jobs) but if we are in a different locale or a different profession, we can view those losses to others as an abstract loss. However, the damage inflicted on our commons, as represented by the credit and equity market, affects us all no matter where we work or where we live.

What Does the Parable Mean?

Parables are supposed to teach us lessons about life, and I believe that the Tragedy of the Commons has much to teach us.

I find it wonderfully interesting to think about how quickly the government in Washington came to understand the tragedy of the Commons. To preserve the common good it is not enough to rely solely on the discipline of the market. To make the world of commerce work for the benefit of all, we need a degree of regulation—hence the Sarbanes-Oxley Act, which imposed new regulations on almost all aspects of the world of commerce, was passed unanimously by the Senate this last summer.

But regulations won't be enough: Chairman Greenspan has observed, with his typical dry wit, that regulation has not shown to be an effective moderator of human behavior. We need, instead, a renewed perspective by all the players on our common commerce green, of the benefits they derive from that commons and the costs they impose when they fail to exercise self-control and self-restraint. We need to teach that perspective in our business schools, but we also need to remind those who are now on the

playing field.

Now, I guess I classify myself as a realistic optimist: I do believe that humans, left to their own devices, would tragically destroy their own commons. But I also believe that character can be built in such a way as to overcome that natural instinct. And, as college professors, are we not fundamentally in the business of shaping character?

Let me use this forum to urge us all—and I include myself—to go back into the classroom and teach our students about self-control, self-restraint, and the responsibility of each individual to help protect our common good. Let the other units in the business school worry about their own cases: as accounting professors we need to help our students see that they are most often the go-between the company and the outside world. Our students must learn to ask themselves, "How will my audit, my financial statements, my financial dealing, affect this common good we share? Am I nurturing that common good, or am I exploiting it and diminishing it?"

I recognize that there are several obstacles that may get in the way of our efforts to teach character building as part of the accounting curriculum:

Some will argue that they ought not confront students with these character issues because, as accounting professors, they do not have a technical grounding in ethics. But we need not look to ethical theory as much as we need simply to think more broadly. For example, it seems inherently logical to show our students the commons-wreaking potential in the current line of economic and legal theory, which argues that it is acceptable to break a contract if the benefits of breaking the contract exceed the costs.

Perhaps more important, we may have a hard time selling this responsibility to our colleagues because character building is not researchable and may not be publishable. Said another way, reducing that discussion—"Have I protected our common good or diminished it?"—to a quantitative analysis that can be evaluated quantitatively will destroy it. That reality does not diminish the importance of the message we have to impart. Rather, we have to find a way to make that character-building responsibility a mainstream responsibility.

In the end, Enron, WorldCom, and all of the other case studies will be seen as people failures. To the extent that those people were in our classrooms their failures are failures of our educational efforts. We are not teaching in technical schools but in colleges and universities. Few would argue against the proposition that colleges and universities exist first to teach character. Few would argue against the proposition that everyone in the university shares that responsibility. But bringing that abstract responsibility back to me—to each of us—is a challenge. That is an important challenge for the Public Interest Section and the Professionalism and Ethics Committee of our Association. God speed to the new Section Chair and Committee Chair. I am more than willing to help, in any way I can.

Thank you again for your kind recognition.

Robert J. Sack
August 2002

[Accounting Exemplar Award](#)





PUBLIC INTEREST

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Accounting Exemplar Award

2002 Accounting Exemplar Award Announcement

The Accounting Exemplar Award of the Public Interest Section is awarded to an individual who has made notable contributions to professionalism and ethics in accounting education and/or practice. The Accounting Exemplar Award may be awarded to either an accounting educator or an accounting practitioner.

Nominations are due by April 1, 2003.

Please send nominations to:

Sarah Stanwick
Associate Professor
School of Accountancy
Auburn University
345 Lowder Business Building
Auburn, AL 36849-5247

or electronically to stanwsd@auburn.edu

Please provide a written nomination that specifies the reasons the individual nominated should receive the award. This written nomination should provide information about the nominee which indicates that the nominee has made notable contributions to professionalism and ethics in accounting education and/or practice either by serving as a role model and/or by making significant contributions to the accounting profession in a manner that serves the public interest.

[Accounting Exemplar Award](#)



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Accounting Exemplar Award

Ethics in Business

A Summary of the Research Sponsored by the Ethics in Business Research Fund

Prepared by:

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February 2002

The Ethics in Business Research Fund Managing Task Force:

Professor Abraham J. Briloff, Ph.D., CPA
Emanuel Saxe Distinguished Professor Emeritus
Bernard M. Baruch College, CUNY

Richard M. Orin, CPA Partner
Robins & Associates, LLP

Marilyn A. Pendergast, CPA Partner
Urbach, Kahn & Werlin, LLP

Don J. Summa, CPA
Retired partner, Ernst & Young, LLP

Robert J. Sack (Chair)
Professor Emeritus, Darden Graduate School of Business
University of Virginia

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Section Journal News and Abstracts:

Accounting and the Public Interest Jesse Dillard, Editor

The first volume of the Section's new academic research journal, *Accounting and the Public Interest*, was issued in 2001 and the 2002 volume is underway. The quality and diversity of the papers received have been excellent. However, the future success of the journal depends on the support of the membership in terms of quality manuscript submissions. If you have quality manuscripts that fall within the scope of the journal, I would urge you to consider submitting them for publication in *Accounting and the Public Interest*. We have generally been able to complete the first round of reviews within 4 to 6 weeks. The journal's scope and editorial policy as well as instructions to authors are available on the journal's web site located under "Publications" on the American Accounting Association's home page. Manuscripts are to be submitted electronically (preferably via email and an attached Word file) to the editor (Jesse Dillard, University of Central Florida) at jdillard@bus.ucf.edu. If you have questions, please feel free to contact the editor at (407) 823-0596. There is no submission fee for Public Interest Section members; for others there is a \$15 fee.

OPEN INITIAL ACCESS

All section members will have free access to each new article at its initial posting. Being the first totally online AAA journal, there continue to be new and ongoing issues to be addressed. We now have an arrangement whereby each time a new article is posted to the *Accounting and the Public Interest* journal web site, an email will be sent to each Public Interest Section member notifying them of the new article and including an abstract of the article. At this time, free access will be provided to the pdf form of the article through a standard URL that will be referenced in the email so that you can just click from the email (or cut and paste the URL) and download the article at no charge. The article will remain at the open URL for at least several weeks. You might also consider forwarding the email announcements to colleagues who are not currently members of the Section in order to acquaint them with the journal.

Below are the abstracts of the articles published or accepted for publication thus far this year in Volume 2 (2002). Full text is available on the American Accounting Association web site (click on "Publications" and "Browse"). If you have problems, please feel free to contact Jesse Dillard or the author(s).

- [Accounting and the Moral Order: Justice, Accounting and Legitimate Moral Authority](#)
Paul F. Williams
- [Responding to "Discrediting" Events: Annual Report Disclosure Responses to Environmental Fines](#)
Hussein Warsame, Dean Neu, and Cynthia Simmons
- [An Historical Overview and Comparison of Women and African-Americans in the Accounting Profession: 1960s-1990s](#)

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Section Journal News and Abstracts:**Accounting and the Moral Order:
Justice, Accounting, and Legitimate Moral Authority**

**Paul F. Williams
North Carolina State University**

Relying upon the manner in which accountants speak about their practice, this paper provides an argument that accounting discourse suffers from incoherence. Arguing that accountants speak as if the institution of accounting is part of a moral order, it follows that for accounting to have moral standing it must be capable of providing good reasons for people to conform to accounting directives. Through the work of Kurt Baier (1995) and Jurgen Habermas (1990), the paper describes the nature of a moral order and develops the conclusion that good reasons for accounting rules must be society anchored ones.

Two examples are provided illustrating why considerations of accounting as a deeply moral discourse are important. The first example is that of the iron law of accountability, which acts to subject people to accounting intrusions that may be unnecessary. The second example is the case of SFAS No. 106. The post-retirement benefits standard is a recent example of the FASB establishing a supra-legal definition of liability by assuming technical capabilities that simply do not exist. The paper concludes with a discussion of how a view of accounting as a system of moral rules may lead to the consideration that the appropriate solution to an "accounting problem" may not always be to extend the technical scope of accounting.

Keywords: accounting ethics; justice; accounting policy; SFAS No.106.

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Section Journal News and Abstracts:**Responding to "Discrediting" Events:
Annual Report Disclosure Responses to Environmental Fines**

Hussein Warsame
University of Calgary

Dean Neu
University of Alberta

Cynthia Simmons
University of Calgary

In this study we consider how a discrediting event such as an environmental fine influences the *quality* of environmental disclosures in subsequent annual reports. Starting from prior work in the areas of impression management along with environmental and social responsibility disclosures, we propose that environmental disclosures provide organizations with a method of "managing" such discrediting events. Using a matched-pair sample of publicly traded Canadian companies who have been subject to environmental fines and those that have not; we analyze changes in pre-fine and post-fine environmental disclosure quality. After controlling for firm-specific characteristics, the provided results are consistent with this explanation.

Keywords: social performance; social disclosures; environmental performance; environmental disclosures.

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Section Journal News and Abstracts:**An Historical Overview and Comparison of Women
and African-Americans in the Accounting Profession: 1960s-1990s**

**Ida Robinson-Backmon
University of Baltimore**

**Leslie Weisenfeld
Winston-Salem State University**

Although a reasonable body of research exists with respect to women and some for African-American accountants, no study has provided a comparison of both groups' experiences across similar periods. The purpose of this paper is to provide an historical overview and comparison of these two groups of accountants for the period 1960-1999 in an attempt to illuminate the reasons for their accomplishments and lack of accomplishments in the public accounting profession. A review of the 1960s indicates that although discrimination against women was evident, white females fared slightly better than African-Americans who were virtually nonexistent in the U.S. public accounting profession (Hammond 1997). During the 1970s both groups were excluded from any meaningful participation and were discriminated against when employed in public accounting. An explanation for this phenomenon was provided in 1976, as a result of the Metcalf hearings, when the Big 8 accounting firms admitted that they had not sought out women and African-Americans in the past and indicated it would take time to train and develop these individuals to qualify for partnership levels (Wescott and Seiler 1986).

While the number of women in the profession had increased dramatically by the 1980s, the Big 8 firms' records with respect to women partners were amongst the worst when compared to other professions (Maupin 1991). By 1989 only 4.1 percent of partners were women and Big 8 Accounting firms showed very little interest in recruiting African-Americans, which led Mitchell and Flintall (1990, 59) to conclude that "although there are more black CPAs than in the past, proportionately blacks fare no better than they did in 1968." During the 1990s the representation of African-Americans and women in top-level positions remained marginal since the ranks of partners, principals, directors, and senior managers continued to be filled primarily by white males (Kinard et al. 1998). Research with respect to both groups indicated that they thought their career advancement opportunities had been limited, and by the end of 1999 women were still underrepresented in senior positions and African-Americans were still underrepresented at all levels in the public accounting profession.

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Kolko's Critique of U.S. Standard Setting

Dwight Owsen, LSU-Baton Rouge

(Dwight Owsen may be contacted with comments concerning this piece at owsend@bellsouth.net)

The following is from my upcoming dissertation and a separate working paper. We all probably have suspected on some level that if accounting researchers can select their theorists, then they can "preselect" their research results and even more salient its policy conclusions, whether we comment on the latter or not. Thus, as accounting educators and scientists, we need to be constantly searching for new paradigms developed not only in accounting, but in other fields that can contribute to explaining phenomenon in accounting. Gabriel Kolko writes dozens of well-received books on history and provides another such paradigm on the role of accounting regulation in U.S. society. Anyone who would like to speak more with me about Gabriel Kolko is invited to reach me at owsend@yahoo.com. Kolko (1976) argues that unlike pervasive current business mythology, regulation in the U.S. is primarily the product of the largest economic actors pursuing their economic self-interests, not "do-gooder" leftist reformers as many conservative groups advocate. He demonstrates the high-grade analysis that can be obtained using the analytical tools of the historian.

Kolko's Theory: Business Drives Regulation

Gabriel Kolko is a York University (Canada) professor emeritus of history emphasizing analysis and synthesis in theory building. Kolko wrote in 1984, "Main Currents in Modern American History," a book about the development of the political economy since the American Civil War. This documentary is a major reinterpretation to traditional economic history that Kolko believes has failed to evaluate the primary institutional and social forces in their development over time. Kolko has developed theories in this documentary that provide insight into how they interacted in capitalistic America. Such a dynamic system develops its own challenges. Hence American economic actors have sought practical, workable solutions (rather than merely ideological solutions) to these dilemmas through both private and public action, the latter being the realm of the political economy. Kolko points out that the problem of the primary economic actors has been to realize stable and sufficient high returns from their investments and efforts. He identifies extraordinary levels of competition and innovation as primary destabilizing elements that defeat these private and public efforts of each economic actor in each industry to obtain these high, stable returns. In terms of high competition, he highlights the willingness of corporations to enter industries other than their own in search of these high stable returns, thus compounding the problem of competition and driving down the earnings of companies in the industry.

How companies in each industry respond to these challenges depends on how much pressure they see themselves under, what they have tried, and what they think will succeed in the future. They might try private actions, such as mergers or cartel agreements, or even voluntary industry associations and agreements. They may even move into the political realm as the larger actors in the industry seek government regulation to assist in their efforts in order to fix prices or limit competition. Kolko (1976) argues that most, if not all, enduring governmental regulation of the economy is the result of efforts from the larger actors in each industry to the degree they perceive their problem, alternatives, and history of what has

worked or not worked in the past, including the national economic challenges of the period. This contradicts a large number of economic theorists who argue that economic regulation, such as the creation of the interstate commerce act to regulate the railroads, come from populist or leftist, liberal, or reformist politicians responding to popular public interest and call for reform. Kolko (1976) argues that most of this economic regulation, including that of what he feels was mislabeled as the Progressive Movement (late 19th and early 20th century) in U.S. economic history, is really the resulting efforts of these large economic actors to seek government regulation in order to improve their own economic welfare. Thus he states that the laws creating and supporting the Interstate Commerce Commission were written primarily by the lawyers of the largest railroads in the U.S. to set prices and reduce competition from small railroads and potential entrants in the market.

Kolko's History of U.S. Accounting Reporting Regulation

Rather than the traditional forces of the accounting profession or the public calling for reform, Kolko (1976) argues that the desires of business people on Wall Street and investment banking houses called for and developed U.S. financial reporting regulation, especially in the crucial period of the 1930s. He notes that the Investment Bankers Association (IBA) had called for federal regulation of the securities industry since 1919. Moreover, as the Depression developed, industry interest grew in government regulation. In fact, by 1932 over 2,000 brokerages were ruined and the largest operators were near bankruptcy. Kolko (1976, 138) cites Winthrop W. Aldrich, the CEO of Chase (the Rockefeller bank), as pushing investment securities reforms on the new Roosevelt administration. Felix Frankfurter began drafting what would turn into the Federal Securities Act in May 1933. However, the huge financier, Averill Harriman, and a group of similar business people, greatly influenced the final product. That is, Kolko (1976, 139) states that Frankfurter consulted Wall Street, but unfortunately not the IBA. Kolko points out that a new period of wild speculation convinced the new administration, and even more bankers and business people, that the New York Stock Exchange could not be counted on to reform itself as it promised. The anti-regulatory theorists often use the NY Stock Exchange claims that it was making reforms and that financial reporting regulation was not necessary and was anti-business (Wallace). While Kolko may see the necessity argument as historically irrelevant, he would likely point out that business decision makers, not some group of leftist public interest reformers, promoted regulation and decided that the New York Stock Exchange could not be trusted to reform itself.

Kolko (1976) points out that in the supporting the development of the 1934 security law, the New York investment bankers wanted enforcement transferred from the Federal Trade Commission to a new agency, the Securities Exchange Commission, headed by one of their own, Joseph P. Kennedy, a former large speculator. These New York investment bankers wanted both full disclosure provisions, the basis of modern accounting theory, as well as wide discretionary powers for the SEC to regulate the entire securities industry. Kolko (1976, 141) writes:

"In the minds of numerous financial leaders, there was simply no way to restore the investor's confidence and prosperity under the old rules, which had brought disaster to many of them and might do worse in the future. They welcome the new order they had helped fashion after such as close brush with fate."

Kolko (1976, 141-143) adds:

"The new order, of course, was the much more technically obscure one of administrative politics, and it further moved decisions from legislators to lawyers and the members of government boards who would thereafter list to them. The history of banking and railroad regulation had proved salutary in crating a synthesis between a client agency and the

industry it increasingly served, merging the technical personnel of each and assigning to the government the responsibilities of political and economic power ...using governmental sanctions to back private powerPolitics becomes the means, once again, to engage more successfully in business."

Kolko, G. 1976. Main Currents in American History. New York, NY: Pantheon Books.

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Watershed or Outlier?

Timothy J. Fogarty Case
Western Reserve University

I have long since maintained that the AAA's Annual Meeting was like traveling through time. While at the meeting, it had been impossible to tell whether it was 1985, 1995, or whatever year it really was because of the amazing sameness that its organizers sought to deliver. The San Antonio meeting put the lie to that metaphor, however. The 2002 Annual Meeting was distinctive, and in the opinions of most, distinctively worse. I am happy to extend the opportunity for noble experiments to fail and every meeting does not have to be as well received as every other. However, the chance that the San Antonio meeting was a harbinger has to be considered by those of us that care about this organization.

Since attendance was down in San Antonio, let me outline the primary dimensions of its shortcomings for those not there. In a year in which the accounting profession has been shaken to its knees, the plenary sessions not only struck a false note, but were the best demonstrations of the schism between practice and academy that I have ever seen. If there were any practitioners left in this organization, they would have been seen renouncing their membership at the registration desk. If there was ever a year that the troops needed to be rallied *en mass* with explanations of what has happened, and where do we go from here, it was 2002. Instead, we were treated to marginally coherent renditions of the history of information economics and the difficulties of macroeconomic measurement. As always, smaller interest groups and individual members stepped up by providing timely speakers and some content in keeping with the times.

The other remarkable aspect of the San Antonio meeting was the inexplicable refusal of our leaders to provide an explanation for the sudden dismissal of Craig Polhemus from the role of Executive Director. After bestowing on Craig a multi-year contract just last year, his sudden fall from grace apparently was a nonevent in the way that the Executive Committee interprets their stewardship role. The word from Sarasota was that Craig was not involved in any wrongdoing and the staff did not expect his dismissal. Would it not have been a good idea to clear the air and to place this key decision in the light of day so their wisdom could be evaluated? Call me old fashioned, but I think there is something wrong with "Don't ask - Don't tell" as a management style. This leads to much unfounded speculation that includes the prospect that Craig resisted the new world order that the current leadership brings.

From the San Antonio meetings, one takes away the impression of a AAA leadership indifferent to any conception of customer satisfaction. So confident they are that the rest of us need to be educated, that they design a meeting at odds with user interests. They also manage the organization under the cloak of darkness by reinterpreting what the dues-paying member has a right to know. Of course, it is always a question of whose AAA is it, anyway. Stay tuned, on the Hawaiian channel, for further developments.

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My Guess is Watershed

Paul F. Williams
North Carolina State University

At Tim's invitation we are reprising our Huntley/Brinkley routine, this time on the subject of the AAA's Annual Meeting in San Antonio. Like Tim, I have been a regular attendee of AAA Annual Meetings; with few exceptions I have been traveling to them since 1975. Thus, I can add a decade to the range of Tim's time machine and attest that it will find AAA meetings little distinguished from 1985 or 1995. The big differences between then and now are that in 1975 the new classical economics dogma was only in the process of exiling everything else, and there were twice as many "Big" firms who spent much more lavishly when entertaining professors than they do now. We are decidedly poorer in body, mind, and spirit than we were 30 years ago.

San Antonio (kudos to the city for being a very good venue) was for me, as well, a notably different experience than previous meetings; it was one of the worst meetings I attended, yet I left the meeting more hopeful than any in the past. August 2002 found the AAA nearing bankruptcy; if the Hawaii meeting proves to be a bigger bust than already anticipated and if the Power-against-Which-Even-the-Powerful-Are-Powerless has gotten the price elasticity of AAA dues wrong, the 2003 meeting may be the last. Tim's description of the meeting conjured in me an analogy to Agatha Christie's play, *The Mousetrap*, which ran in London's West End for something like 30 years. The AAA seems to be vying to become the longest running show in the academy. The same old script with the same old dialogue uttered by the same old cast of characters (or their obedient understudies). However, unlike *Mousetrap*, the play is neither entertaining nor coherent. As Tim noted, what makes it seem particularly bizarre is that the play went on as usual even though the smaller audience that sat through it palpably showed how irrelevant it has become. At its run in San Antonio it was abundantly clear that this play has run its course and it is time for it to close.

Like Tim, I am most discouraged by the inability of the AAA leadership to "get it." Anyone who has served on Council (as I do now) knows that the members of the AAA don't own their association. There is, quite simply, a "clique" that presumes its superiority and that the Association belongs to them; the attitude is that we rubes out in the hustings should be grateful they would come out from their intellectual Broadway and let us bask in their glory once a year. We all should be happy little "angels" eager to pay \$135 (the new dues) to subsidize their strutting about the stage acting out their tiresome old play. As Tim noted, our (very effective) Executive Director was dismissed and no explanation was offered. Why is that? Because our "leadership" takes the attitude, "We don't have to!" It would be regarded as the height of presumptuousness for the members to expect to hold their "elected" leaders accountable for their actions. If nothing else, our leaders are surely long marinated in hubris.

But I came away from San Antonio with another impression as well. The AAA has within it some extremely thoughtful, capable people whose intellect and talents have long been squandered by the leadership. With bankruptcy a very distinct possibility, the leadership is "running scared." With bankruptcy goes the structure that gives them their status. Some might take the position that bankruptcy would be a good thing because

whatever emerges to take the AAA's place could not possibly be worse than what we have now. I share Tim's sentiments, however. We must care about the AAA since it is the organization of accounting professors and we can't let it face the ignominy of being the only modern academic organization to go broke (if the MLA can manage its finances, imagine our shame that we can't). Our dues are about to go up substantially and the Powers are lustfully eyeing the money in the Section and Region accounts. The Big 4 are not going to continue to subsidize us as generously as before (and to President Wilson's credit he has alluded to our need to begin weaning ourselves of our dependency on the Big firms). Never before in my life as a member have the Powers needed us more! We must leverage that.

You have all received the email from Andy Bailey asking for our section members to assist in the development of the Professionalism and Ethics Committee's ethics web site. Peter Wilson has denoted professionalism and ethics a keystone of his administration (his predecessor, you will recall, proposed eliminating it). Steve Zeff and Andy Bailey have been appointed to head the various initiatives that will comprise this keystone of the administration. Members of our section have served diligently on the P&E Committee, and were it not for their service, Peter Wilson would not have the instrument he now needs to make his administration successful. In short, they owe us. We have been invited to contribute and contribute we should. Many of you are aware that there is a growing movement in the other social sciences, notably political science and sociology, which has adopted the title Perestroika. The rational decision model approach to understanding human affairs has intruded itself in the same dogmatic way into other disciplines as well (the one-eyed man in the land of the blind phenomenon). Accounting is not the only academic discipline that prefers imaginary worlds to the one in which we actually live. Peter Wilson has given Steve and Andy a golden opportunity to truly "invigorate accounting scholarship," to lead our own Perestroika movement. The door to the Great Hall may be slightly ajar; we should give it a shove and take our seat at the main table.

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Financial Reporting Under Public Scrutiny: Reflecting on the Series of Recent Accounting Abuses

May 2–3, 2003
Edmonton, Alberta

Sponsored by the Department of Accounting & MIS, School of Business, University of Alberta, with the assistance of Alberta's Chartered Accountants

A Web search for Enron, Andersen, or WorldCom turns up more than a million hits each. Waves of comments about collapses, recriminations, and consequences continue to wash through the media. Enough time has passed since the trouble started to provide some perspective on it. The University of Alberta's School of Business invites scholars and practitioners to reflect on what happened, and especially on why it happened, and its consequences.

Thoughtful academic papers (which could be at a moderately advanced stage of completion) or informed essays by practitioners are invited for a conference to be held May 2-3, 2003 in Edmonton, Alberta. The main objective of the conference is to provide a forum for scholars and practitioners to consider and exchange ideas on the conference's main theme. Any research method is welcome; the choice of the papers to invite for the conference will be based on substance, not method. Papers already submitted to journals-but not published yet-are welcome, as are papers at an earlier stage of development.

The following are illustrative, but not exhaustive, of topics fitting the conference:

- Canadian implications
- Standard setting
- Self-regulation by the accounting/auditing profession
- Auditor independence
- Corporate governance
- Professional ethics
- Capital market functioning and response
- Contractual issues
- Financial analysis and prediction
- Effects of new legislation and regulations
- Teaching challenges

The deadline for submission of proposed papers is **January 31, 2003**. Papers should be submitted as an email attachment in Word to Yves Gendron, at yves.gendron@ualberta.ca. Authors of accepted papers will be notified by February 28, 2003. The School of Business will reimburse reasonable travel and accommodation costs of one presenter for every paper accepted. The full conference agenda will be emailed by mid-March to all who submit papers.

Authors are encouraged also to submit their work to *Canadian Accounting Perspectives'* Special Issue on Enron. A submission fee of \$75 for CAAA members and CAP subscribers or \$125 for nonmembers/nonsubscribers (payable to the Canadian Academic Accounting Association (CAAA)) should be included with any submission to be considered by CAP. For more information about the CAP special issue, see <http://www.caaa.ca/publications/cap.html>. CAP's consideration of papers will be unaffected by choices made for the University of Alberta conference, and vice versa.

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Advances in Accounting Behavioral Research

Advances in Accounting Behavioral Research (AABR) publishes articles encompassing all areas of accounting that incorporate theory from and contribute new knowledge and understanding to the fields of applied psychology, sociology, management science, and economics. The journal is primarily devoted to original empirical investigations; however, literature review papers, theoretical analyses, and methodological contributions are welcome. *AABR* is receptive to replication studies, provided they investigate important issues and are concisely written. The journal especially welcomes manuscripts that integrate accounting issues with organizational behavior, human judgment/decision making, and cognitive psychology.

Manuscripts will be blind-reviewed by two reviewers and reviewed by an associate editor. *AABR* now accepts electronic submissions and all manuscripts should be forwarded to the Editor. The manuscript will then be forwarded to an associate editor and reviewers via email. Please incorporate all text, tables, and figures into a Word document before submitting. Also, include a separate Word document with any experimental materials or survey instruments. Please send the electronic documents to the new editor at the following email address: Vicky.Arnold@business.uconn.edu. If you are unable to submit your manuscript electronically, please forward the manuscript along with the experimental materials to the following address:

Vicky Arnold, Editor
Advances in Accounting Behavioral Research
Department of Accounting
U41A School of Business
University of Connecticut
Storrs, CT 06269-2041
860-486-0057

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Critical Perspectives on Accounting
Special Issue on Accounting and Activism

"*Critical Perspectives on Accounting* aims to provide a forum for a growing number of accounting researchers and practitioners who realize that conventional theory and practice are ill-suited to the challenges of the modern environment." (CPA Aims and Scope)

Throughout its history, *Critical Perspectives on Accounting* has encouraged original research that not only furthers our understanding of how accounting works, but that also seeks to change the social practices within which accounting is implicated.

This special issue provides a forum for reflecting on the ways that critical accounting scholars can and have intervened in the public and private sphere. The Special Issue welcomes research that is based on historical and contemporary examples of accounting activism, and which reflects a wide variety of settings. Accounting, here, is broadly conceived to include financial and management accounting, auditing, governance, consulting, and tax. Issues of importance include, but are not limited to:

- What is the role of accounting within the public sphere?
- What specific roles did accounting, accounting institutions, and accountants play in various social struggles and how might we theorize and evaluate these actions?
- How do we define accounting activism?
- What are the possibilities and constraints around accounting activism?

An examination of these issues permits us to begin to explore the social positions of accounting within social struggles and to reflect on both the theoretical and praxis components of accounting scholarship with the ultimate aim of "improving the world."

Authors are asked to follow the Instructions for Authors included at the back of any issue of *Critical Perspectives on Accounting*. All papers will be subject to CPA's normal refereeing process. Authors wishing to discuss their paper prior to submission may contact either of the Special Issue guest editors. The deadline for submission of papers is **October 31, 2003**, but earlier submissions are encouraged. Authors should submit their manuscripts electronically (in Word or WordPerfect format) to either of the guest editors;

Professor Christine Cooper
Strathclyde Business School
University of Strathclyde
c.cooper@strath.ac.uk

Professor Dean Neu
Haskayne School of Business

University of Calgary
dean.neu@haskayne.ucalgary.ca

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CALL FOR PAPERS**AIMA Conference on Management Accounting Research**

**"New Methodologies and Paradigms"
Monterey Peninsula, Northern California
May 15–16, 2003**

**Co-Chairs:
Marc Epstein (Rice University)
and John Y. Lee (Pace University)**

Background

Management accounting research has reached a crossroads. Forces within and without the accounting world have had tremendous impact on the research academicians perform. *Advances in Management Accounting* provides a forum for the researchers who are searching for answers to where we are and where we go from here. Accounting researchers are urged to submit papers for possible presentation at the *AIMA* conference to be held in beautiful Monterey Peninsula.

New Methodologies and Paradigms

Papers to be presented at the conference will discuss the state of the art of the research on a selected topic, perform a critical examination of the relevant paradigm (or the need for a new paradigm) and new research methodology, apply the new methodology and/or thoughts in the paradigm to the identified research question, and provide directions for future research. A special issue of *AIMA* will publish some selected conference papers. The co-chairs share the vision that a future doctoral seminar in management accounting will designate this special issue of *AIMA* as a required reading.

Plenary Speakers

Noted management accounting authorities will make presentations at the plenary sessions. The first two speakers will be: Christopher Ittner (Wharton School, University of Pennsylvania), one of today's most prolific researchers, and Jacob Birnberg (University of Pittsburgh), the 2002 AAA's Outstanding Educator Award Recipient.

Papers Sought for Concurrent Sessions

The topics expected to be covered at the conference include, but are not limited to:

- Capital market research and performance of executives (or other management accounting issues)
- Strategy implementation and coordination with organizational structure, management systems, and managerial behavior, with special focus on alternative ways to improve management and corporate performance

- Performance incentive systems, including stretch budgets and targets, and their promises and problems
- Linking performance metrics to strategy through new means, not confined to systems employing balanced scorecard and shareholder value analysis
- Finding solutions to the problems identified in the actual implementation of balanced scorecard
- New ways of looking at the drivers of corporate performance, the linkages between them, and measuring their impacts on profitability
- Analyzing the conditions under which selected performance measurement and management control systems are more or less effective
- Re-evaluation of nonfinancial performance metrics
- Cross-border and cross-culture differences in the use of management control and performance measurement systems
- A new look at the attempts at changing corporate culture
- Changing perspectives in various costing systems design
- Impact of e-business on costing and performance measurement systems
- Evolution in the use of management accounting research paradigms

The chairs are open to a broad set of research methodologies.

Instructions for Contributors

Deadline for Submissions: **January 15, 2003**

Notification of Acceptance: By February 20, 2003

Submit two hard copies of the completed paper to:

John Lee
Schaeberle Professor of Accounting
Lubin School of Business
Pace University
Pleasantville, NY 10570
Voice: (914) 773-3443
Fax: (914) 773-3908
JYLee@pace.edu

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CALL FOR PAPERS

Academy of Accounting Historians
2003 Research Conference
November 6–8, 2003
Denton, Texas

**Conference Theme: "Accountability—Pre-Post Enron:
Alternative Global Views"**

The theme of the 2003 Academy of Accounting Historians' Research Conference, "Accountability—Pre-Post Enron: Alternative Global Views" is intended to stimulate an historical analysis of the concept of accountability. Specifically, we are interested in an evaluation of:

- In search of the moral compass
- Accounting and auditing responsibility
- The role of accounting research in rendering accountability invisible
- Corporate culture and its impact on accountability
- Professional ethics
- Impact of standard setting on accountability
- Corporate governance
- Abdication of academia in the advancement of normative research
- History of earnings management
- History of off-the-balance sheet financing
- An educator's response to Enron
- An historical analysis of how the profession responds to crisis
- History of auditor rotation

Submission of Papers

The deadline for submissions is **June 15, 2003**.

Three copies of papers (double-spaced) and an abstract of 500 words or less should be submitted to:

Professor Sarah A. Holmes
Department of Accounting
Texas A&M University
4353 TAMU
College Station, Texas 77843-4353

Papers are subject to double-blind review. Abstracts (but not papers) will be published in the Proceedings of the conference and on the Academy's Home page.

Registration

Registration is \$125. This fee includes a Thursday night reception, Friday and Saturday continental breakfasts, Friday and Saturday luncheons, and Friday evening dinner. Registration forms should be returned to Sarah A. Holmes, Department of Accounting, Texas A&M University, 4353 TAMU, College Station, TX 77843-4353.

Hotel Accommodations

The conference will be held at the Radisson Hotel Denton & Eagle Point Golf Club. The conference rate is \$99 plus tax per night—single or double. Reservations should be made directly with the hotel at (940) 384-2254 or by Fax at (940) 384-2244. Be sure to reference the Academy of Accounting Historians.

Airport

Denton is served by the Dallas/Ft. Worth Airport. Shuttle services will be provided.

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Critical Management Conference

Critical Accounting Stream

July 7–9, 2003

University of Lancaster

Organized by David Cooper (david.cooper@ualberta.ca), Christine Cooper (cias018@ccsun.strath.ac.uk), Tony Tinker (TonyTinker@msn.com), and Barbara Townley (Barbara.Townley@ed.ac.uk)

This stream provides a forum for debate and analysis of contemporary issues in accounting and auditing. Specifically, it provides an interface between developments in critical management, labor process theory, and critical accounting. It also explores questions raised for accounting and auditing by the Enron, WorldCom, Xerox, and similar scandals—notably about the accounting industry, its conceptions of the public good, and the role of accounting and auditing in sustaining the legitimacy of capitalism.

We particularly encourage submissions on themes such as:

- The nature and regulation of the accounting profession.
- The roles that accounting plays in organizations and society.
- The role of accounting in perpetuating class, race, and gender inequalities.
- Accounting and globalization.
- Accounting's role in neo liberal agendas and restructuring in a variety of sectors.
- Critical financial analyses of corporations.
- Conceptions of accountability, ethics, and transparency in public and private sectors.
- Accounting and the "private" (households, sexuality).
- Issues of public-private financing of public sector (e.g., PFI in the U.K.).
- The role of accounting in organizational and social change.
- Accounting history, especially lost or suppressed voices.
- Labor Process theory and work.
- Impact of accounting technologies in reshaping organizations and society.
- The role of Critical Accountants, and Praxis.
- Doctoral Research in Critical Accounting.

Abstracts of 500–700 words should be sent (preferably electronically) by October 18, 2002 to David Cooper, School of Business, University of Alberta, Edmonton, Alberta, Canada T6G 2R6 (david.cooper@ualberta.ca) or Tony Tinker, Baruch College, Box B12-236, 17 Lexington Avenue, New York, NY 10012, USA (TonyTinker@msn.com). (If you require a little extra time, please contact David Cooper, indicating the date you could submit by.) Finalized versions of extended (1,500 word) abstracts of accepted papers will be published on the conference web site by January 20, 2003, and copies of the full final versions of the papers to be presented must be submitted using Word97 (or higher) or RTF by **April 15, 2003**. It is anticipated that selected papers from this conference will be published in *Critical*

Perspectives on Accounting. Note that this conference takes place the week before the Interdisciplinary Perspectives on Accounting Conference (<http://www.emp.uc3m.es/ipa.htm>).

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New Book from Norman B. Macintosh

The Tragedy of the Commons: A Perspective from the World of Commerce

In 1968, Garrett Hardin wrote a stimulating article in the journal *Science*, "The Tragedy of the Commons."¹ Hardin was a biologist but in that article he was concerned about sociology, in particular the threat of a population explosion.

Hardin's Tragedy of the Commons

In that article Hardin recited a parable (which he credited to an 1833 pamphlet by William Forster Lloyd) about an English village surrounding a common green. The rules were that anyone who lived in the village could keep cows or goats or sheep on the commons; as long as the village was small, the system worked quite well. But as the population of the village grew, the flaw in the system worked to its inevitable tragic end. Hardin reasoned this way: When a family in the village thought about adding another cow to the two or three they already had on the commons, they confronted, at least implicitly, a cost/benefit trade-off. The benefit was equal to one, inasmuch as the family gained the entire utility of the new cow. But the costs, in terms of wear and tear on the commons, were much less than one for the cow-owning family, because all of the users of the commons shared that cost. In the end, as each family acted in its own interest, the commons could no longer support any livestock and the village was faced with disaster. The tragedy of the commons was, as tragedies are, inevitable.

Hardin used the parable to argue for community controls—in this case control over re-production. Many writers have picked up on the parable and it has been used to argue for controls to curb environmental pollution and other social ills.² In each of those arguments the underlying assumption is that of a zero-sum game, where the benefits that one player gains must of necessity come at the expense of another. In retrospect, Hardin's worries now seem alarmist: current statistics suggest that the world is heading for equilibrium in population at a number that is well below the earth's capacity for support. (It is true that those same predictions look for significant area-by-area population/support disparities, which argue for the removal of controls over immigration.) Further, Hardin's arguments for a control over the reproductive process sounds especially alarming when we have seen the cost of that policy in China. Few people in the western world are ready to accept the trade-off between a supposed community benefit resulting from controls over reproduction rights and the degree of state intervention such a policy would require.

1. "The Tragedy of the Commons" Garrett Hardin. *Science*, New Series, Volume 162, Issue 3859 (December 13, 1968), 1243-1248.

2. See, for example, <http://members.aol.com/trajcom/private/commons.htm>



CALL FOR PAPERS**Ethics in the Post-Enron Era
Eighth Symposium on Ethics in Accounting
Call for Papers: Friday, March 7, 2003**

The Professionalism and Ethics Committee of the AAA invites papers for the Eighth Symposium on Ethics in Accounting, to be held immediately preceding the 2003 AAA Annual Meeting in Hawaii. Because of the current importance of the issue, we hope to devote at least one session to focus on ethics in the post-Enron era. We also welcome papers examining any other aspect of ethics in accounting. At the author's discretion, papers can be considered for publication in either *Research on Accounting Ethics* OR *Accounting and the Public Interest*.

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. Research, case, and educational paper submissions are welcome from all members.

A prize will be awarded for best overall paper and a separate award will be presented for the best paper authored by a Ph.D. student. Both presentation and forum sessions will be included in the program. All faculty and doctoral students are invited to attend, with a waiver of enrollment fees available for doctoral students. Doctoral students are invited to attend with registration covered by the Professionalism and Ethics Committee.

Location and Dates

The Symposium will be held in Hawaii as a CPE session, immediately prior to the 2003 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

Dawn Massey at Fairfield University is coordinator for the conference. One (1) copy of the completed manuscript should be transmitted as an attached Word file to Dawn Massey (dmassey@mail.fairfield.edu) on or before **Friday, March 7, 2003**. 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. Author names and affiliations should appear in the submission letter (i.e., cover email).

A nonrefundable submission fee of \$20 U.S. (made payable to the American Accounting Association) should be submitted concurrently to:

Dawn W. Massey
Charles F. Dolan School of Business
Fairfield University
1073 North Benson Road
Fairfield, CT 06824
dmassey@mail.fairfield.edu
Phone: (203) 254-4000 x2844
Fax: (203) 254-4105

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

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CALL FOR CONTRIBUTIONS

Greenleaf Publishing

Greenleaf Publishing invites contributions for: (1) a Special Issue of "Greener Management International"; and (2) a subsequent new book on the topic of "Strategic Sustainability: The State of the Art in Corporate Environmental Management Systems"

Strategic Sustainability: The State of the Art in Corporate Environmental Management Systems

Background

Now more than ever, firms are developing environmental systems and practices. The EMS debate is now almost a decade old and at least a dozen countries have national EMS standards as well as the better-known International Organization for Standardization (ISO)'s 14001. Because of increasing environmental regulations, government pressure, international certification standards, changing customer demands, and managers recognizing pollution as waste, firms are now developing environmental policies for their manufacturing plants and supply chain partners while at the same time managing compliance with new regulations. However, for managers deciding how to tackle environmental issues, transforming this recognition into the development of an effective EMS can be difficult.

A general assumption is that many firms have some sort of EMS in place. These systems can range from very informal policies and practices to formal third-party certified systems that have been widely publicized by the firm and are part of its strategic direction. The focus of this project is to examine the extent to which these systems are cross-functional, what their impact is on performance evaluation, and the extent to which these systems are used to monitor supply chains and the life-cycles of products and services.

The aim is to provide a reference point for the most essential elements of an EMS and relationships between these types of system, sustainability, competitiveness, and institutional practice. Is ISO 14001 the best approach or are firms who have bypassed certification developing state-of-the-art EMSs from which others can learn? Practical and theoretical papers will be sought in the following topical areas:

- Case studies of companies involved in successful development, implementation, and evolution of these types of system to simultaneously manage environmental and business processes
- Conceptual and/or analytical frameworks for the interaction of environmental and business systems
- Factors impacting environmental management system development and integration with other functions
- Interactions between EMS and firm-level functional areas such as accounting, marketing, manufacturing, purchasing, sales, and logistics
- What are the implications for the system when the focus of environmental management is moving outside the boundaries of a traditional EMS and towards the supply chain?

- Systems and tools for implementing and managing integrated environmental and business performance
- How environmental metrics are used and captured in cross-functional environmental systems
- The influence on and by information management, knowledge management, and organizational learning with EMS
- Evidence of sustainable development

Coverage/Audience

To date, it is unclear how EMSs impact business processes. This call for papers invites studies that provide insights that will provide public and private managers with new and much-needed sources of information about EMS development and the impact of these systems on environmental practices and competitiveness. Academicians should be interested in this special issue because it will contain theoretical and isomorphic models based on industry practices that are empirically tested and contribute to theory development.

The journal special issue is intended to provide senior management, environmental managers, fund managers, governments and government agencies, NGOs, and international bodies with better information and an understanding of how EMSs are used for both environmental and performance improvement. The book will include broad empirical studies, case studies and applied theoretical studies.

Schedule

Contributors with ideas for papers are encouraged to communicate with the co-editors before submission by phone or email. The following schedule will be used:

- Call for papers: November 20, 2002
- Paper submission deadline: **May 31, 2003**
- Review deadline: September 30, 2003
- Initial decisions made: October 15, 2003
- Authors informed of decisions: October 31, 2003
- Deadline for revisions for journal/book: December 31, 2003
- Final decisions made: February 15, 2004
- Publication of journal/book: Spring 2004/Fall 2004

Contributions

Full papers are invited to be considered for publication in the journal special issue. Paper submissions should be between 4,000 and 6,000 words (for theoretical papers and broad empirical studies) and between 2,500 and 4,000 words (for case studies), and should follow the editorial guidelines for "GMI," which can be obtained from the Greenleaf Publishing website (<http://www.greenleaf-publishing.com/gmi/contribu.htm>). Submitted papers should make clear their relevance to business, managerial practice, and/or academic significance.

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CALL FOR PAPERS / ABSRACTS / SUBMISSIONS

Hawaii International Conference on Business
June 18–21, 2003
Sheraton Waikiki Hotel, Honolulu Hawaii, USA

Submission Deadline: **January 16, 2003**

Sponsored by: University of Hawaii at West Oahu

Web address: <http://www.hicbusiness.org>

Email address: business@hicbusiness.org

The Third Annual Hawaii International Conference on Business will be held from June 18 (Wednesday) to June 21 (Saturday), 2003 at the Sheraton Waikiki Hotel in Honolulu, Hawaii. Last year's conference had over 450 people attending from nearly 40 different countries. The conference will provide many opportunities for academicians and professionals from various business and related fields to interact with members inside and outside their own particular disciplines. Cross-disciplinary submissions are welcome.

Topic Areas (All Areas of Business are Invited)

- Accounting (Auditing, Cost, Financial, Managerial, Financial, and other related areas)
- Agribusiness (Agricultural Finance, Management, Marketing, Planning, and other related areas)
- Agricultural Economics *Business Communications
- Business Education
- Business Ethics
- Business Law
- Case Studies related to Business
- Computer Information Systems
- Decision Sciences
- Economics
- Entrepreneurship
- Engineering (related to business)
- Finance (Financial Institutions, Investing, and other related areas of Finance)
- Health and Hospital Administration
- Hospitality Industry
- Human Resource Management
- Industrial Engineering

- Information Systems
- International Business (International areas of Accounting, Business, Economics, Finance, Management, Marketing, Travel/Tourism, or other international related areas of Business)
- Management (Behavior, Management Science, Operations, Policy, Production, Strategy, and other related areas of management)
- Management Information Systems
- Manufacturing Engineering
- Marketing (Consumer Behavior, Marketing Management, and other related areas of Marketing)
- Organizational Communication
- Organizational Psychology
- Public Administration
- Psychology (related to Business)
- Real Estate
- Sociology (related to Business)
- Taxes (Estate, Gifts, Corporate, Individual, Partnership, and other related areas of taxes)
- Teaching (all areas of Business)
- Travel/Transportation/Tourism
- Cross-disciplinary areas of Business with other areas are also encouraged
- Other Business areas

The Hawaii International Conference on Business encourages the following types of papers/abstracts/submissions for any of the listed areas of Business:

- Research Papers - Completed papers
- Abstracts - Abstracts of completed or proposed research
- Student Papers - Research by students
- Case Studies - Case Studies related to business
- Poster Sessions/Research Tables - Informal presentation of papers or abstracts
- Work-in-Progress Reports or Proposals for future projects
- Reports on issues related to teaching
- Panel Discussions, Practitioner Forums, and Tutorials
- Workshop Proposals

For more information about submissions see: http://www.hicbusiness.org/cfp_bus.htm

Submission Guidelines

1. Submissions may be:

- a. made online at <http://www.hicbusiness.org/papers/>
- b. emailed to business@hicbusiness.org
- c. faxed, or
- d. mailed.

Online submission or electronic submissions are preferred. Submissions will be acknowledged within 72 hours.

If submissions are mailed, submit two copies of your paper, report, abstract, proposal or study. Submissions imply that at least one author will register for the conference and be present at the time designated in the conference program. Submissions must be received by **January 16, 2003**. Email, fax, or mail submissions to:

Hawaii International Conference on Business
PO Box 75023
Honolulu HI, 96836, USA
Telephone: (808) 947-5310
Fax: (808) 947-2420
Email: business@hicbusiness.org

There is a limit of two contributed papers per lead author.

2. Each submission should include a separate title page. The title page should include:

- a. title of the submission,
- b. topic area of the submission,
- c. two or three keywords that describe the submission,
- d. name(s) of the author(s),
- e. department(s) and affiliation(s),
- f. mailing address(es),
- g. email address(es),
- h. phone number(s),
- i. fax number(s),
- j. corresponding author if different than lead author.

Correspondence regarding receipt of submission will be made by email unless otherwise requested. Notification of acceptance will be mailed as soon as the reviewing process is completed. **BE SURE TO INCLUDE THE TOPIC AREA AND TWO OR THREE KEY WORDS DESCRIBING THE SUBMISSION.** This will help facilitate the reviewing process. If an early acceptance is needed for visa or budgetary reasons, please include that information with the submission.

3. All submissions will be subject to a review process. Submissions will only be published in the conference proceedings if at least one of the authors registers and attends the conference. Instructions for submitting a computer readable format for the proceedings will be provided when the submission is accepted.

4. If you wish to be a reviewer, session chair, or discussant, please e-mail your request to business@hicbusiness.org and indicate the topic area in which you are interested. Registration for the conference is required to be a session chair or discussant.

5. If you wish to organize a session in a particular topic area or in a language other than English, please contact business@hicbusiness.org.

Web address: <http://www.hicbusiness.org>

Email address: business@hicbusiness.org

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CALL FOR PAPERS**Special Issue on Business and Environmental Protection**

The *Human Ecology Review* is pleased to announce a call for papers for a special issue on Business and Environmental Protection. The guest editors are Jorge Rivera and Magali Delmas. The deadline for submissions is **August 31, 2003**. *Human Ecology Review* is a refereed journal published twice a year by the Society for Human Ecology. The *Journal* publishes peer-reviewed research and theory on the interaction between humans and the environment and other links between culture and nature.

Overview

The social science literature is paying increased attention to the relationship between businesses and the natural environment. Traditionally, it has been argued that firms should strive to preempt environmental regulations or bear the cost of complying with mandatory environmental standards. During the last decade, however, a different view of the businesses and environment relationship has emerged. This new paradigm argues that competitiveness and proactive environmental management strategies are mutually reinforcing. Nevertheless, the theoretical understanding and empirical evidence supporting this perspective on business and the environment is still limited.

Research Topics and Questions

This special issue seeks to promote research that improves the understanding of the interaction between businesses and the natural environment across the world. We welcome theoretical and empirical studies from all social sciences. Papers involving innovative methodologies and international settings are encouraged. Areas of interest include but are not limited to:

- Voluntary environmental management systems, including ISO 14001
- Voluntary agreements between firms and regulatory agencies
- Eco-labeling
- Business partnerships with NGOs
- Corporate environmental management in developing countries
- Corporate green behavior and Environmental policy instruments
- Corporate green behavior and International environmental agreements
- Trade and the Environment
- Corporate green behavior and Managerial decision making
- Environmental performance and corporate performance
- Industrial ecology
- Supply chain management and the environment

All articles will be peer-reviewed in a double-blind process. Please specify in your cover letter that your article is being submitted to this special issue. Four copies of the manuscript must be submitted for review to:

Linda Kalof, Editor
Human Ecology Review
Department of Sociology and Anthropology
Mail Stop 3G5
George Mason University
Fairfax, VA 22030 USA

Additionally, authors must submit a Word electronic copy of their manuscript in a labeled 3 ½ inch diskette or by email to HEReview@gmu.edu. Further instructions for submission, presentation, and format of references, tables, and graphs, can be found at the *Human Ecology Review* website: <http://www.humanecologyreview.org>.

The deadline for submissions is **August 31, 2003**. Additional information can be obtained by contacting Jorge Rivera, Department of Environmental Science and Policy, George Mason University; Email: jrivera5@gmu.edu ; Phone: 703 993 1517; or Magali Delmas, Stanford Graduate School of Business, Stanford University; Email: delmas_magali@gsb.stanford.edu.

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CALL FOR PAPERS**First International Conference on Business Economics,
Management and Marketing****June 26–29, 2003
Athens, Greece**

The Department of Economics of the Aristotel University of Thessaloniki, in collaboration with the Business Research Unit of the Athens Institute for Education and Research (AT.IN.E.R.), will hold its First International Conference in Athens, Greece, June 26-29, 2003.

The registration fee will be 100 Euro. Special arrangements will be made with local hotels for a limited number of rooms at a special conference rate. In addition, planned tours to picturesque Greek Islands will be organized. The aim of the conference is to bring together scholars and students from all areas of business and social sciences. Papers (in English) from all areas of Business Economics, Management and Marketing are welcome. Selected papers will be published in a Special Volume of the Conference Proceedings.

Please submit a 300-word abstract by email before **February 28th, 2003** to:

Professor Aggelos Tsaklanganos
Department of Economics
Aristotel University of Thessaloniki
Thessaloniki, Greece

and

Head of the Business Unit
ATINER
14 Solomou Street
10683 Athens, Greece
Tel.: + 30 210 383-4227
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Email: atiner@otenet.gr

CALL FOR MANUSCRIPTS

New Perspectives in Research on Corporate Sustainability: Stakeholders, Environment, and Society

An annual series of research in corporate sustainability "New Perspectives in Research on Corporate Sustainability," edited by Sanjay Sharma and Mark Starik, will be published by Edward Elgar Publishing. The first volume in this series to be published in Fall 2003 will be focused on the theme "Stakeholders, Environment and Society."

We invite original manuscripts that examine the complex interactions between organizations and their stakeholders including, but not limited to, civil society, local communities, regulators, NGOs, international regimes, media, customers, suppliers, competitors, employees, investors, and aboriginal groups, within the context of corporate sustainability.

Examples of topics within this domain include, but are not limited to:

- What role do society in general and stakeholders specifically play in constructing managerial and organizational understanding of sustainability or sustainable development? Do stakeholders play a role in organizational transformation and change toward sustainable practices? In what way do different types of stakeholders influence organizational understanding of sustainability and specific types of sustainable practices?
- What role do stakeholders play in influencing public policy and regulations on global issues such as climate change and social equity as well as national and regional responses to these global problems?
- The processes through which coalitions and networks form between stakeholders from the North and the South to influence public policy at a global, national, or regional level and strategy for global/multinational companies?
- For an organization to operate within the carrying capacity of an ecosystem while improving human welfare, it may have to organize its inputs, processes, and outputs within a locally identifiable ecosystem, rather than as a complex global value chain. Can public-private partnerships between private companies, NGOs, and/or government agencies facilitate sustainable business models?
- How should coalitions and networks between private organizations, NGOs, and/or government agencies be governed? What role should public policy and regulations play in facilitating such networks? How will the performance of such networks be monitored and evaluated? How will the interorganizational interfaces be managed and how will individual organizations change to facilitate network objectives?
- The concept of local or community self-sufficiency may facilitate the monitoring of the impacts of organizations on the carrying capacity of an ecosystem and on the stock of natural and human capital in a bounded geographic region. What will sustainable communities look like? How will they interact with, and exchange resources with, other sustainable communities globally? How will such

communities achieve their objectives of smart growth involving better quality of life and an accrual of natural capital?

Manuscripts should be innovative, theoretically provocative, and empirically rigorous. We encourage interdisciplinary approaches that are holistic and integrative and welcome multiple research perspectives involving theory development and testing to advance extant knowledge on corporate sustainability. Manuscripts should follow the *AMJ's* "Style Guide for Authors" and should be submitted both as a hard copy and as an electronic email attachment (after checking for computer viruses).

Manuscripts should reach Sanjay Sharma, School of Business and Economics, Wilfrid Laurier University, 75 University Avenue W., Waterloo, Ontario N2L 3C5, Canada; Phone: (519) 884-0710(2089); email: ssharma@wlu.ca by **February 28th 2003**. In order to determine the appropriateness of submissions for the special volume, please do not send the entire manuscript, but rather call Sanjay Sharma at (519) 884-0710(2089) or send an abstract of around 200 words via email.

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11th International Conference of the Greening of Industry Network: Innovating for Sustainability

October 12–15, 2003
San Francisco, California

We are pleased to announce that the Call for Participation and Presentations for the 11th GIN conference is now posted at <http://www.greeningofindustry.org/gin2003.htm>.

The 11th GIN conference will focus on *innovation*: accelerating progress toward a sustainable society will require both incremental and radical innovation in every sphere of society. Innovations are necessary to dramatically reduce the resource intensity of industrial activity and consumer demand, to address the massive social inequities that exist today, and to overcome persistent barriers to sustainable development. Complex issues such as climate change, emergence of mega cities, resource conflicts and the explosive growth of global trade demand innovative solutions within firms, within and across industries, in educational institutions, in government agencies, in civil society organizations, and in collaborative efforts across all sectors and cultures.

The 2003 Greening of Industry Network conference will catalyze innovation in:

- *Collaborating* to meet the needs of individuals and communities not well served by current institutions, policies, and practices.
- *Designing* and implementing new institutions, public policies, civil regulation strategies, technologies, and business practices.
- *Creating* new business models to meet basic human needs and serve the poorest segments of the global population.
- *Developing* and delivering education for sustainability.
- *Accelerating* the adoption of frameworks and practices to achieve complex objectives.

We invite representatives of academia, business, government, NGOs, and civil networks to submit proposals in any of the following categories as they relate to the conference themes and subtopics: plenary addresses and debates, structured dialogues, breakout sessions, solutions workshops, case studies, research papers, doctoral research papers, poster presentations. A web page for submitting proposals online will open after January 1, 2003 at <http://www.greeningofindustry.org>, and the deadline for submission is **February 15, 2003**, so you have plenty of time for pulling your teams and proposals together. A Conference Program Committee will review the abstracts and design the conference program. The committee members are drawn from our International Planning Board and others, and your proposals play the leading role in shaping the agenda.

San Francisco State University [<http://www.sfsu.edu>] is our local host partner for 2003. And we are

organizing the meeting in cooperation with the U.S. Environmental Protection Agency's Performance Track Program and with Environment Canada. Thanks to these first responders!

We will meet at Hotel Nikko San Francisco, a fantastic venue in the heart of a great city, close to Union Square, public transit, cable cars, and so on. Take the video tour at <http://wwd.jalhotels.co.jp/english/detail/index.php3?basicno=3>.

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The Administrative Sciences Association of Canada Announces New Session on Critical Accounting

October 12–15, 2003
San Francisco, California

Contact Dr. Norman B. Macintosh at macintosh@post.queensu.ca for more information.

The Administrative Sciences Association of Canada (the Canadian counterpart of the Academy of Management) has created a new session for its annual meeting [June 14–17, 2003] in Halifax, Nova Scotia called "Critical Accounting." The meeting theme is "New Paradigms for a New Millennium" and the Keynote Speakers are Gibson Burrell and Gareth Morgan. I have agreed to organize the special session on Critical Accounting that will consist of paper presentations and a panel discussion on Critical Accounting. So I would encourage all members of the Public Interest Section to send me papers and also volunteer for the panel. This could be a very important event as it might set the stage for the Academy of Management USA to follow in the future. As well, it provides a measure of legitimation for the critical accounting movement.

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