

# DIVERSITY SECTION NEWSLETTER



**American  
Accounting  
Association**  
Diversity

## SUMMER 2016 EDITION

*Nelson U. Alino, PhD, CPA, Editor*

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### **Objectives**

#### **Mission**

The primary forum for the enhancement and support of diversity in accounting education, research and practice.

#### **Value Propositions**

##### **Community**

To create a diverse community of accounting students, faculty and practitioners

##### **Diversity Research**

To encourage and support research that will create awareness of diversity issues in accounting education and practice

##### **Faculty Development**

To enhance and support the professional development of all faculty members and doctoral students

##### **Partnerships**

To encourage and support collaboration among accounting students, faculty and practitioners to address diversity issues in the workplace

##### **Infrastructure**

To provide high quality, cost-effective services and support for the programs and activities of the Section

## **Letter from the Section President**



Greetings Diversity Colleagues,

I cannot believe a year has gone by since I became the President of the chapter. The mid-year meeting held in Atlanta, Georgia on November 6-8, 2015 was well attended and included informative sessions thanks to the hard work of Stephani Mason and Dereck Barr-Pulliam, our co-chairs.

The annual meeting is only a few weeks away, and I am looking forward to seeing everyone.

This newsletter provides information about the 2016 annual meeting in New York, New York, August 5-10, 2016. It also highlights our members' achievements and current and incoming officers and volunteers.

Please join us at our annual breakfast business meeting, which will be held on Wednesday, August 10, 2016 at 6:45 am. At the meeting we will:

- Elect our new officers;
- Award our sponsors; and
- Award members for their service during the year.

While at the annual meeting, please be sure to attend our diversity sections; they will be listed in the program.

I thank you all for allowing me to serve as President of the Diversity section. I wish Maria Caban-Garcia much success as she serves as our 2016-2017 President.

Thank you for being a member and helping to make our section thrive!

Sincerely,

*Evelyn A. McDowell*

Dr. Evelyn A. McDowell, Ph.D., CPA, CGMA

Diversity Section President, 2015-2016  
Rider University, emcdowell@rider.edu

# NEW YORK 2016

## CELEBRATION OF THE CENTURY

**American Accounting Association** Annual Meeting  
and Conference on Teaching and Learning in Accounting

August 6 through August 10, 2016

The theme of the 2016 Annual Meeting in New York is "Celebration of the Century". The association celebrates its 100<sup>th</sup> year and more than 7,000 members. The meeting will focus on future and the goal of becoming a learned profession. The topics of the plenary and luncheon sessions will discuss how accounting has impacted our history and how the accounting and the accounting profession will be critical to our future of a prosperous society.

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### AAA Meeting Hotels:

New York Hilton Midtown  
1335 Avenue of the  
Americas New York, NY  
10019 USA Telephone: 1-  
212-586-7000  
Association Group  
Rate: Single/Double:  
\$259\*

Sheraton New York Times Square  
811 7th Avenue  
New York, NY 10019  
USA Telephone: 1-212-  
581-1000  
Association Group  
Rate: Single/Double:  
\$269



## 2016 Annual Meeting Sessions Diversity Section

**Monday August 8, 2016 — 4:00 pm-5:30 pm**

### **3.18 Gender Diversity and Corporate Governance**

*The Business Case For Cultural and Gender Diversity on Corporate Boards* Larelle J. Chapple, Queensland University of Technology; Shireenjit Johl, Deakin University

*The effects of board gender diversity on bankruptcy risk, reputation risk, and capital market risk*  
Linda Chen, Washington State University; Jeffrey Gramlich, Washington State University; Kimberly Houser, Washington State University

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**Tuesday August 9, 2016 — 10:15 am-11:45 am**

### **4.07 African Accounting**

**Moderator:** Aida Sy, Critical Accounting Projects

**Panelists:**

Jean Guy Degos, University of Bordeaux IV  
George Mickhail, University of Wollongong  
Fahrettin Ockabol, CAS  
Aida Sy, Farmingdale State College, SUNY  
Anthony Tinker, Baruch College–CUNY

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**Tuesday August 9, 2016 — 4:00 pm-5:30 pm**

### **6.20 Internal Controls and Financial Reporting Quality**

*CEO-Board Social Connection and Internal Control Quality*

Sheng-Syan Chen, National Taiwan University; Shu-Miao Lai, Kainan University; Chih-Liang Liu, Xiamen University

*How Do Causal Link and Financial Performance Jointly Influence Investors' Reliance on Disclosures of Nonfinancial Information?*

Lei Dong, Eastern Washington University; Bernard Wong-On-Wing, Washington State University

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**Wednesday August 10, 2016 — 10:15 am-11:45 am**

### **7.21 Diversity Effects in Accounting and Governance**

*Do Director Networks Affect Financial Reporting Quality?*

Chin Man Chui, Xiamen University; Bright Gershion Godigbe, Xiamen University; Chih-Liang Liu, Xiamen University

*Liquidity Risk and Takeovers*

Hawfeng Shyu, Sun Yat-sen University

*Psychological Barriers to the Field: The Impact of Stereotype Threat upon Ethnic Minority Entry to the Accounting Major*

Brandis Phillips, North Carolina Agricultural and Technical State University

## Call for Papers and Participants

You are invited to the **Twelfth Midyear Diversity Section Meeting** to be held at the Hyatt Regency Coral Gables Hotel in Coral Gables, Florida from October 28-30, 2016. The Hyatt Regency Coral Gables Hotel is only 4 miles from Miami International Airport. *Complimentary internet access is included in the guest room rate if booked within the group block.*

The conference will consist of plenary, concurrent, and panel discussion sessions that explore differences among people in organizations and many accounting research topics.

Participation in the following areas is invited:

- Papers (including early stage working papers as well as more developed papers)
- Panel discussions
- Emerging Research session
- Doctoral Student Road Paper Pitches

Papers and panels may encompass any topical area of accounting or any methodology. In addition, research focusing on diversity or non-traditional accounting issues is particularly encouraged. The program will be structured around submissions accepted for presentation. Areas for Submissions: Curricula & Pedagogy, Diversity in Business or Higher Education, Gender/LGBT Issues, History, etc. In addition, this call solicits those willing to serve as a session moderator.

### Submission Instructions

To submit your paper (or to volunteer as a moderator), please [CLICK HERE](#) to access the submissions system using your AAA member ID and password. If you have forgotten your AAA member ID/password, [click here](#) to retrieve them. If you do not have an AAA member ID/password, please [click here](#) to obtain AAA login credentials. Then create an account in the new system, using your AAA login credentials. If you have difficulty logging in, please contact Suzanne Mullinnix at [suzanne@aaahq.org](mailto:suzanne@aaahq.org)

### Paper Sessions

Paper Sessions provide an opportunity for researchers to present early stage or more developed papers in an open dialogue setting followed by a discussion period with audience members.

### Panel Sessions

If you have an idea for a panel discussion and want to moderate that panel, submit your proposed topic, panel members and brief description (up to 300 words). Submissions to a midyear meeting may have been submitted to the American Accounting Association National meeting or regional meetings, but should not have been published elsewhere before the 2015 Diversity Section meeting. *Early submission is highly encouraged.*

### **Emerging Research Session**

Emerging Research Sessions are designed to allow faculty and doctoral students to submit proposals and receive feedback on their theory and research designs prior to collecting data. Proposals should have clearly stated research questions, well-developed theory and hypotheses based on the relevant literature in the area. These proposals will benefit from informed feedback on theory and guidance on how best to proceed when testing the hypotheses.

Five to six presenters will each give 10 minute presentations of their research projects. Each presentation will be followed by 10-15 minutes of open dialogue among the presenters, audience members, and Session Leader. All conference attendees are encouraged to read and bring comments on each of proposals to the session to facilitate the discussion. *Emerging research proposals may encompass any topical area of accounting and may be theoretical or practice-oriented and should not exceed five (5) double-spaced pages.* Proposals can have an academic, practitioner or pedagogical focus.

### **Doctoral Student Road Paper Session**

This session will provide an opportunity for doctoral students to prepare for job talks and/or the Miami/AAA Rookie Camp. We hope that presenting elements of their dissertation in this environment will be beneficial to the job search.

Accepted submissions obligate the author (or one co-author) to register for the meeting and present the paper at its scheduled time.

### **Important Dates:**

Submit papers by **Monday, August 22.**

Acceptances will be emailed by **Monday, September 12.**

Last day to register without late fees is **Monday, September 26.**

Conference hotel rates are not guaranteed if not booked by **Monday, September 26.**

### **Job Openings**

UNIVERSITY OF SOUTH FLORIDA, ST. PETERSBURG - Program of Accountancy Position: Director, Program of Accountancy. For more information and to apply to the position, please visit:

[https://gems.fastmail.usf.edu:4440/psp/gemsprotam/EMPLOYEE/HRMS/c/HRS\\_HRAM.HRS\\_APP\\_SCHJOB.GBL?Page=HRS\\_APP\\_SCHJOB&Action=U&FOCUS=Applicant&SiteId=1 and search "Director Program of Accountancy" \(Job ID 10091\)](https://gems.fastmail.usf.edu:4440/psp/gemsprotam/EMPLOYEE/HRMS/c/HRS_HRAM.HRS_APP_SCHJOB.GBL?Page=HRS_APP_SCHJOB&Action=U&FOCUS=Applicant&SiteId=1 and search )

## Our Members Talk about Diversity

In an article published in the *Extra Credit*, an on-line publication of the AICPA published April 12, 2016, two of our members, Kevin James and Evelyn McDowell, were quoted as they spoke about their University's faculty-led programs designed to help diverse students find success in the profession. For a copy of the article, follow this [link](#).

## Member Updates and Announcements:

Promotions and Tenure				
Member Name	University/College Affiliation	Old Position	New Position	Effective Date
Porschia Nkansa	California State University, Los Angeles	Ph.D. Candidate	Assistant Professor	8/15/2016
Du, Chan	University of Massachusetts Dartmouth	Assistant Professor	Associate Professor	9/1/2015
Smith, Pamela	The University of Texas at San Antonio	Assistant Professor	Associate Dean of Graduate Studies	1/1/2016
Brigitte Muehlmann	Babson College	Associate Professor	Professor	9/1/2016
Davis, Quintin	Baltimore City Community College	Instructor	Assistant Professor	9/1/2016
Griffith, Andrew	Iona College	Assistant Professor	Associate Professor of Accounting	9/1/2015
Caban-Garcia, Maria T.	University of South Florida St. Petersburg	Assistant Professor	Associate Professor	8/7/2016
Little Jr, Harold	Western Kentucky University	Associate Professor	Department Chair and Associate Professor	7/1/2016
Dawkins, Mark	University of North Florida	Associate Professor	Dean and Professor	6/15/2015
Smith, Ola	Western Michigan University	Associate	Professor	9/1/2015
		Professor	Department Chair	9/1/2016

Awards Given to Our Members		
Member Name	University/College Affiliation	Award
Harding, Michelle	The University of Tennessee	One of 25 PhD students and new faculty members selected to participate in the Early Career Professional Development Workshop at Olin Business School at Washington University in St. Louis June 22-25, 2016.
Du, Chan	University of Massachusetts Dartmouth	Charlton College of Business Research Award, presented by Univ. of Massachusetts Dartmouth Charlton College of Business, June 2016.
Muehlmann, Brigitte	Babson College	Competitive Manuscript Award, Forensic Accounting Section, American Accounting Association for "The Use of Forensic Accounting Experts in Tax Cases as Identified in Court Opinions".
Tanner, Margaret	University of Arkansas - Fort Smith	KPMG Mentoring Award, Presented by the AAA Gender Section, August 2016



## **Member Updates and Announcements: (Continued)**

### **Published Articles and Other Publications**

Member Name	University/College Affiliation	Article Citation
Mills, Lillian	The University of Texas at Austin	Law, Kevin K. F. and Lillian F Mills. "Taxes and Financial Constraints: Evidence from Linguistic Cues." <i>Journal of Accounting Research</i> 53(4), (2015): 777-819.
Du, Chan	University of Massachusetts Dartmouth	Du, C., and T. Lin. "Outside Director Compensation and Accruals Quality." <i>International Journal of Accounting and Finance</i> 5, no. 3 (2015): 205-229.
Al-Adeem, Khalid	King Saud University	Al-Adeem, Khalid R. (2015). "Sustaining Mutual and Market Interests in the Auditor and Corporate Client Relationship". A Refereed Proceeding. Edited by Shifei Chung, Ph.D. American Accounting Association Mid-Atlantic Region Meeting. April 23–25, 2015. Cherry Hill, NJ.
Muehlmann, Brigitte	Babson College	Muehlmann, Brigitte and Priscilla Burnaby. "The Role of Special Masters in Federal Tax Cases." <i>Journal of Forensic and Investigative Accounting</i> 7, Issue 2 (December 2015): 1-30. Muehlmann, Brigitte, Victoria Chiu, and Qi Liu. "Emerging Technologies Research in Accounting: JETA's First Decade." <i>Journal of Emerging Technologies in Accounting</i> 12 (2015):17-50.
Caban-Garcia, Maria T.	University of South Florida St. Petersburg	Caban-Garcia, Maria T., Karin A. Petruska, and Carmen B. Rios-Figueroa. "Foreign Firms Mandatory Reporting of Material Weaknesses in Internal Control." <i>Internal Auditing</i> 30, no. 6 (2015): 24-33.
Little, Harold Jr.	Western Kentucky University	Little, Harold Jr. "A History of Internal Control: From Then to Now." <i>Academy of Business Journal</i> (October 2014)
Dawkins, Mark	University of North Florida	Wieland, Matthew, Mark C. Dawkins, and Don Ariail. "Small and Large Faculty-Size Adjusted Accounting Program Rankings Based on Research-Active Faculty: A Uniform Approach." <i>Academy of Educational Leadership Journal</i> 19, no. 3: 1-22.

## **First African American Female to Lead AICPA**



Kimberly Ellison-Taylor is set to become the first African American female leader of the American Institute of Certified Public Accountants (AICPA). She will be appointed vice-chair in October 2016, becoming the next in line to head AICPA's board of directors after Tim Christian's forthcoming one-year tenure.

Currently, Ellison-Taylor is an executive director at Oracle, where she develops technology strategies. She is a CPA and has served as global practice leader for health and human services at Oracle.

## **Consider Donating to Our Scholarship Funds**



1. Pay It Forward Fund
2. Clement/Dawkins Fund

Send donations to: David Boynton, Assistant Director,  
Program Development Academic Programs and Publications,  
c/o of the AAA Diversity Section, 5717 Bessie Dr, Sarasota, FL  
34233.



Our 2015-2016 Diversity Section Officers:

**2015-2016 Diversity Section Volunteer Directory-as of 6/15/2015**

**Officers**

	<b>Volunteer Name</b>	<b>Volunteer Affiliation</b>
President	<b>Evelyn McDowell</b>	<b>Rider University</b>
Past President	<b>Andrea Alston Roberts</b>	<b>University of Virginia</b>
Vice President	Maria Caban-Garcia	University of South Florida-St. Petersburg
Treasurer	Robert Marley	The University of Tampa
Secretary	Nicole McCoy	North Carolina Central University
Council Representative	Mark Dawkins	University of Georgia
Research Coordinator	Dahlia Robinson	University of South Florida

**Editors**

Newsletter Editor	Nelson Alino	Quinnipiac University
AAACommons Editorial Board Member	Amelia Baldwin	University of Arkansas-Fort Smith

**Committee Chairpersons**

2015 Annual Meeting Liaison	Helen Brown-Liburd	Rutgers University
2015 Midyear Meeting Co-Chair	Stephani Mason	DePaul University
2015 Midyear Meeting Co-Chair	Dereck Barr	University of Wisconsin
2016 Midyear Meeting Co-Chair	Stephani Mason	DePaul University
2016 Midyear Meeting Co-Chair	Dereck Barr	University of Wisconsin

Awards Committee	Raymond Elson	Valdosta State University
Journal Exploratory Committee	Raymond Elson	Valdosta State University

**Regional Coordinators**

Mid-Atlantic	Helen Brown-Liburd	Rutgers University
Midwest	Jason Brown	Indiana University
Northeast	Brigitte Muehlmann	Suffolk University
Ohio	Dara Marie Marshall	Miami University
Southeast	Carlos Jimenez Angueira	University of South Florida-Sarasota Manatee
Southwest	Margaret Tanner	University of Arkansas-Fort Smith
Western	Craig Sisneros	University of Colorado



The Diversity Section Appreciates Our  
2015-2016 Sponsors



## 2016-2017 Diversity Section Nomination Slate

### Officers

President  
Past President  
Vice President  
Treasurer  
Secretary  
Council Representative

### Volunteer Name

Maria T. Caban-Garcia  
Evelyn A. McDowell  
Nicole R. McCoy  
Robert Marley  
Mary C. Cleaveland  
Dahlia M. Robinson

### Volunteer Affiliation

University of South Florida St. Petersburg  
Rider University  
North Carolina Central University  
University of Tampa  
Kennesaw State University  
University of South Florida Tampa

### Editors

Newsletter Editor  
Webmaster Liaison

Melvin A. Lamboy-Ruiz  
Carlos E. Jimenez Angueira

Iowa State University  
University of South Florida-Sarasota Manatee

### Committee Chairpersons

2017 Annual Meeting Liaison  
2017 Midyear Meeting Co-Chair  
2017 Midyear Meeting Co-Chair  
2018 Midyear Meeting Co-Chair  
2018 Midyear Meeting Co-Chair

Royce D. Burnett  
Aisha G. Meeks  
Norma R. Montague  
Aisha G. Meeks  
Norma R. Montague

Southern Illinois University  
Dalton State University  
Wake Forest University  
Dalton State University  
Wake Forest University

Membership Committee  
Awards Committee

Rosemond Desir  
Raymond J. Elson

University of St. Thomas  
Valdosta State University

### Regional Coordinators

Mid-Atlantic  
Midwest  
Northeast  
Ohio  
Southeast  
Southwest  
Western

Helen L. Brown-Liburd  
Dereck D. Barr-Pulliam  
Brigitte W. Muehlmann  
Dara M. Marshall  
Elicia Cowins  
Margaret M. Tanner  
Craig A. Sisneros

Rutgers University  
University of Wisconsin  
Suffolk University  
Miami University  
Washington & Lee University  
University of Arkansas – Fort Smith  
University of Colorado

