



**American
Accounting
Association**
Diversity

[Volume 15, Issue 2]

Newsletter Editor: Melvin A. Lamboy-Ruiz

Breakfast & Business Meeting

DIVERSITY SECTION NEWSLETTER FALL 2018

Section Events at Annual Meeting in DC

Our section had several events before and during the 2018 AAA Annual Meeting in D.C. including...

Sunday, August 5, 2018
Pre-Conference Workshop
Sponsored by the Diversity Section

Monday, August 6, 2018
Two Panel Sessions

Tuesday, August 7, 2018
Diversity Section Breakfast & Business Meeting
Two Concurrent Sessions

Wednesday, August 8, 2018
Two Concurrent Sessions

More information on page 3.

Updates on our “Pay It Forward” Campaign

Also in this edition:

Members’ publications, awards & honors, and promotions and tenure!



It was a well-attended meeting!



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Letter from the President



Peter M. Johnson
2018-2019 Section President

Dear Friends and Colleagues,

We are excited for another great year to move our section forward and to be recognized as the primary forum for the enhancement of diversity research in accounting education and practice. We will continue to promote and support academic research centered on diversity, equity, and inclusion, while at the same time mentoring underrepresented faculty as emerging scholars.

We will extend the great work of our predecessors: Fred Jacobs, Ida Robinson-Backmon, Harold Little, our dear friend the late Cheryl Allen, Mark Dawkins, Pamela Smith, Raymond Elson, Dahlia Robinson, Evelyn McDowell, Maria Caban-Garcia, and Nicole McCoy. Please join me with an expression of gratitude and appreciation for these amazing individuals who sacrificed time and resources to lay the foundation for the Diversity Section. They are the trailblazers, the pioneers of this organization—those who have gone before and showed us the way to follow. Thank you to the many who have served, and who continue to serve, in various capacities for the Diversity Section of the American Accounting Association. Thank you.

Over the past few years, I have made a personal study of some of the thought leaders of our time. From my study, I came across the following statement:

“To work without a vision leads to frustration. To have a vision without work is a dream. Vision coupled with dedicated work allows individuals and organizations to achieve their destiny.”
- Thomas S. Monson

Perhaps you have seen others develop *compassion fatigue*. Great individuals dedicated to the work of diversity, equity, and inclusion, and yet over time they *tire*. They may grow weary because their work is not appreciated, or perhaps somewhere along the journey, they forget the *why* of what they are striving to achieve. Perhaps you have seen individuals in academe or in the corporate world develop wonderful goals, but fail to put forth the dedicated effort needed to accomplish their vision. The result is an unfulfilled dream.

The Diversity Section strives to promote academic research centered on diversity, equity, and inclusion, while at the same time mentoring underrepresented faculty as emerging scholars. With our well-defined vision and dedicated people willing to put forth the work, I am confident we will achieve our destiny as a sustainable entity for the enhancement and support of diversity research in accounting education and practice.

To achieve this two-fold mission, we must continue to collaborate with other organizations within the academy and in the profession who share our passion and vision for scholarly research related to diversity, equity, and inclusion. We must continue to provide a forum for underrepresented emerging scholars and others to present their research and to develop mentoring relationships.

Additionally, I believe we must enhance our relationship with the HBCU community to ascertain their strategy for success in matriculating underrepresented students into the profession. Likewise, we must continue to build on the success of the KPMG Foundation with the PhD Project. To date, there are over 1,400 underrepresented faculty in the business schools across the country due to the efforts of the PhD Project. I believe the Diversity Section can play a major role in ensuring these emerging scholars have a pathway to success in academia through mentoring and co-authorship opportunities. The midyear meetings and other activities of the section play a vital role in this process.

Lastly, I believe it is imperative that we secure our financial future. We need to continue to grow our membership among the academy as well as among members of the profession. We have a common interest with many in accounting education and practice of enhancing diversity, equity, and inclusion. Therefore, over this next year, we will be extending an invitation to members of the academy and to our corporate partners to join us in these endeavors with increased financial support.

Now, how can you help? My invitation is simple and sincere: **Invite ONE**. The Diversity Section has 250 members. If each of us will **Invite ONE** other colleague to become a part of the Diversity Section, we will double our membership.

Maya Angelou, one of the great African-American scholars and poets, stated, ‘*We {often} delight in the beauty of the butterfly, but rarely admit the changes it has gone through to achieve that beauty.*’ Let us delight in the beauty of the Diversity Section as we understand our vision and then put forth the dedicated effort to achieve our destiny. **Invite ONE**. Thank you and I look forward to an exciting year of serving with you.

Peter M. Johnson
2018 - 2019 Diversity Section President

Section Breakfast & Business Meeting

We had a well-attended breakfast and business meeting on August 7 during the 2018 AAA Annual Meeting in Washington D.C. Here are some highlights of the meeting's program:

- **Welcome**
 - *Nicole McCoy presided the meeting*
- **Approval of Prior Meeting Minutes**
 - *approved without changes*
- **AAA Council Update**
 - *new list of AAA sections was announced*
 - *AAA membership is up this year (3,000+)*
 - *updates about the Kudos project*
- **Committee Chair Updates → Financial Report**
 - *AAA adopted new policy for overhead allocation impacting our financials negatively*
- **Committee Chair Updates → 2018 Midyear Meeting**
 - *we have a 65% publication rate within papers presented at our midyear meetings!*
 - *see details of the 2018 Midyear Meeting on page 6*
- **Service Awards**
 - *see recipients on the right panel of this page*
- **New Business**
 - *AAA announced new process to select Section Officers for the next year*
 - *a Call for Officers in January 2019 and electronic vote in April 2019*
- **Approval of the New Slate of Officers**
 - *see new officers roster on page 4*
- **Message from President-Elect**
 - *Peter Johnson announced his work plan for the 2018-2019 year*

Other Events at AAA Annual Meeting

We were excited for this year's annual conference. The Diversity Section had two (2) panel sessions and four (4) concurrent sessions. Additionally, we held the Diversity Section breakfast and business meeting on Tuesday, August 7 from 6:45 am to 8:15 am in the Gaylord Convention Center, Maryland 5-6.

Below are the events for the Diversity Section:

Monday, August 6 - Panel sessions

- 2:00 - 3:30 pm Increasing the presence of African Americans in the Accounting profession
Location: Gaylord Convention Center, National Harbor room 4
Listed as 2.04 in the program.
- 4:00 - 5:30 pm Performance measures in the context of diversity and inclusion
Location: Woodrow Wilson D
Listed as 3.00 in the program.

Tuesday, August 7 - Concurrent sessions

- 2:00 - 3:30 pm Management Gender and Firm Performance: Evidence of Movement
Location: Gaylord Convention Center, National Harbor room 13
Listed as 5.22 in the program.
- 4:00 - 5:30 pm Diversity and Firm Operating Capacity
Location: Gaylord Convention Center, National Harbor room 13
Listed as 6.16 in the program.

Wednesday, August 8 - Concurrent sessions

- 2:00 - 3:30 pm Criteria of diverse management and firm level outcomes
Location: Gaylord Hotel, Woodrow Wilson C
Listed as 8.10 in the program.
- 4:00 - 5:30 pm Diversity and Board Activity
Location: Gaylord Hotel, Woodrow Wilson C
Listed as 9.08 in the program.

Section Breakfast Awards

The following members (in alphabetical order) were the recipients of the *Excellence in Service Awards* in recognition of outstanding service to the Section:

Melvin Lamboy-Ruiz
Newsletter Editor

Aisha Meeks
2017 Midyear Meeting Co-Chair

Norma Montague
2017 Midyear Meeting Co-Chair



Norma Montague (above) after receiving the Excellence in Service Awards.



The new president, Peter Johnson (above), surprised Nicole McCoy with the Excellence in Service Award for her contributions to the Section, in particular during the 2017-2018 year as the Section President.

New! Diversity Section Officers & Volunteers**2018-2019**

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Officers	Name	Affiliation
President	Peter M. Johnson	University of Alabama
Past President	Nicole McCoy	University of North Carolina
Vice President	Helen Brown-Liburd	Rutgers University
Treasurer	Robert Marley	University of Tampa
Secretary	Norma R. Montague	Wake Forest University
Council Representative	Dahlia M. Robinson	University of South Florida
Editors		
Newsletter Editor	Melvin A. Lamboy-Ruiz	Iowa State University
Webmaster Liaison	Carlos E. Jimenez Angueira	University of South Florida-Sarasota Manatee
Committee Chairs and Co-chairs		
2019 Annual Meeting Liaison	Michael Kimbrough	University of Maryland
2020 Midyear Meeting Co-chairs	Theresa Hammond Sandra Shelton	San Francisco State University DePaul University
2019 Midyear Meeting Co-chairs	Theresa Hammond Sandra Shelton	San Francisco State University DePaul University
2018 Annual Meeting Liaison	Royce Burnett	Old Dominion University
2018 Midyear Meeting Co-Chairs	Aisha G. Meeks Norma R. Montague	Dalton State University Wake Forest University
2017 Midyear Meeting Co-Chairs	Aisha G. Meeks Norma R. Montague	Dalton State University Wake Forest University
Membership Committee Co-Chair	Dana Hollie	University of Toledo
Awards Committee Co-chair	Raymond J. Elson	Valdosta State University
Awards Committee Co-chair	David Rapp	Universität des Saarlandes
Regional Coordinators		
Mid-Atlantic	Dina El-Madhy	Morgan State University
Midwest	Dereck Barr-Pulliam	University of Wisconsin-Madison
Northeast	Brigitte Muehlmann	Babson College
Ohio	Willie Gist	Ohio University
Southeast	Elicia Cowins	Washington and Lee University
Southwest	Kirsten Cook	Texas Tech University
Western	Theresa Hammond	San Francisco University
International	Rogelio Cardona	University of Puerto Rico at Rio Piedras

Notes: All positions are for a one-year term except for the AAA Council Representative who serves for a 3-year term. The term of the current incumbent ends on June 2019.



Awards and Honors given to our Members

“Consider donating to our Dawkins/Clement Travel Scholarship Fund for doctoral students by contacting pjohnson@cba.ua.edu.”

Marcus Brooks received the *Excellence in Teaching Award* for the 2017-2018 academic year from the College of Business at The University of Nevada.

Maria T. Caban-Garcia and co-authors received the *Best International Business Paper Award* from the Center of Excellence in International Business at Youngstown State University for their article “*The Impact of Culture on Internal Control Weaknesses: Evidence from Firms that Cross-List in the U.S.*” The award was announced during an awards ceremony held on April 18, 2018.

R. Lynn Hannan received the *Erich Sternberg Award for Faculty Research*, presented by Tulane University in May 2018.

Melvin A. Lamboy-Ruiz received the *Inclusion Excellence Award*, presented by the Debbie and Jerry Ivy College of Business at Iowa State University on April 27, 2018.

David J. Rapp was the recipient of the *Best Paper Award*, presented by the American Accounting Association Southeast Region on April 20, 2018.

Congratulations to all members who received a promotion and/or tenure!

(All members' accomplishments are listed in alphabetical order throughout the newsletter)

Pay It Forward Campaign

The Diversity Section of the American Accounting Association is currently holding its “**Pay It Forward**” campaign. This campaign supports our PhD student travel scholarship initiative. Our section has been able to sponsor at least two, and in our recent years up to five PhD students with a travel scholarship to our midyear conference with the donations from key members and our partner, University of Louisville.

For the 2018 midyear conference, donations to the Pay It Forward fund will support at least two travel scholarships in honor of Dr. Kathryn Epps. We invite each Diversity Section member to donate a minimum of \$25 to support our future faculty members with travel scholarships.

- You can donate to either the Pay It Forward Fund or the Michael Clement and Mark Dawkins Scholarship Fund.
- All donations regardless of the fund will support our student travel scholarships.
- To access the donation page please [CLICK HERE](#) and log in using your AAA member ID and password
- Click on the drop down arrow to select and donate to the DIV Clement Funds or the DIV Pay It Forward Fund

We thank you in advance for your support!

Academic Promotions and Tenure

Veena L. Brown

University of Wisconsin - Milwaukee

New Position: *Associate Professor (with Tenure)*

Effective Date: *August 11, 2018*

Kirsten Cook

Texas Tech University

New Position: *Associate Professor (with Tenure)*

Effective Date: *September 1, 2017*

Lynn Comer Jones

Georgia State University

New Position: *Director, Master of Taxation Program*

Effective Date: *August 1, 2018*

Norma R. Montague

Wake Forest University

New Position: *Associate Dean of Master in Accountancy Program*

Effective Date: *July 1, 2018*

Marc Morris

Southern Illinois University

New Position: *Interim Director, School of Accountancy*

Effective Date: *June 20, 2018*

Dahlia M. Robinson

University of South Florida

New Position: *Full Professor, Lynn Pippenger School of Accountancy*

Effective Date: *July 1, 2018*

Publications from our Members

Maria T. Caban-Garcia

- Caban-Garcia, Maria T., Carmen B. Rios-Figueroa, and Karin A. Petruska. "The Impact of Culture on Internal Control Weaknesses: Evidence from Firms that Cross-List in the U.S." *Journal of International Accounting Research* 16, no. 3 (2017): 119-145.

Lynn Comer Jones

- Jones, L. C., and Cleaveland, M. C., "Frequent Flyer Miles and Points Promotions: Tax and FATCA Implications." Forthcoming at *The Tax Adviser*.
- Jones, L. C., Meyer, T., and Obana, C., "State Sales Tax for E-commerce vs. Codification of Quill." Forthcoming at *Strategic Finance*.
- Cleaveland, M. C., Jones, L. C., Carter, H., Obana, C., and Meyer, T., "The State Sales Tax Dilemma." *State Tax Notes*, May 28, 2018.
- Jones, L. C., and Carter, H., "Will the U.S. Supreme Court Overturn Quill?" *Strategic Finance*, April 2018.

Kirsten Cook

- Cook, Kirsten. "Tax Avoidance and Cost of Capital" (with Bill Moser and Tom Omer). *Journal of Business Finance & Accounting* 44, no. 7-8 (July/August 2017): 1109-1136.
- Cook, Kirsten. "Factors that Influence Accounting Faculty Career Satisfaction: Comparisons by Program Prestige and Tenure Status" (with Gary Fleischman, Teresa Stephenson, and Kenton Walker). *Accounting Horizons* 31, no. 2 (September 2017): 1-20.
- Cook, Kirsten. "Do LGBT-Supportive Corporate Policies Enhance Firm Performance?" (with Shaun Pichler, Janell Blazovich, Janet Huston, and Billy Strawser). *Human Resource Management* 57, no. 1 (January/February 2018): 263-278.

R. Lynn Hannan

- Arnold, Gillenkirch, and Hannan "The Effect of Environmental Risk on the Efficiency of Negotiated Transfer Prices" forthcoming *Contemporary Accounting Research*.
- Arnold, M. C., R. L. Hannan and I. D. Tafkov, "Team Member Subjective Communication in Homogeneous and Heterogeneous Teams." forthcoming *The Accounting Review*.

Melvin A. Lamboy-Ruiz

- Lamboy-Ruiz, Melvin A., Cannon, James N., & Watanabe, Olena V. "Does State Community Benefits Regulation Influence Charity Care and Operational Efficiency of U. S. Nonprofit Hospitals?" *Journal of Business Ethics* (November 2017).
- Lamboy-Ruiz, Melvin A., No, Won G., & Watanabe, Olena V. "Discrepancies in Hospital Financial Information: Comparison of Financial Data in State Data Repositories and the Healthcare Cost Reporting Information System." *Journal of Information Systems* (2018 Forthcoming).
- Flasher, Rene & Lamboy-Ruiz, Melvin A. "Healthcare Data Sources and Research Opportunities for Academics." *Journal of Forensic and Investigative Accounting* (2018 Forthcoming).
- Mascha, M., Lamboy-Ruiz, M. A., & Janvrin, D. "PCAOB Inspections: An Analysis of Entity-level and Application-level Control Audit Deficiencies." *International Journal of Accounting Information Systems* 30 (2018): 19-39.

Congratulations to all Section members who have successfully published their research in academic journals or other business related research dissemination outlets!

To secure your spot on this section for the next newsletter edition, submit your publications to the newsletter editor as soon as you are notified about them at mlamboy@iastate.edu.



Attendees at the Section Breakfast and Business Meeting.



2018 Doctoral Student Travel Scholarship

The 2018 Diversity Section Midyear Meeting of the American Accounting Association will be held on October 26-28, 2018 at the Atlanta Marriott Suites Midtown in Atlanta, Georgia.

The Diversity Section will offer a scholarship to cover travel costs for a doctoral student to attend and present at the 2018 Diversity section midyear meeting in Atlanta, Georgia.

The goal of this scholarship is to enable a doctoral student to develop professionally, build strategic alliances with peers and to encourage scholarly research and presentations. The Diversity Section will reimburse reasonable travel expenses to attend the meeting related to registration, airfare, and hotel, not to exceed \$500. The scholarship winner must be able to attend the entire conference to be eligible for reimbursement.

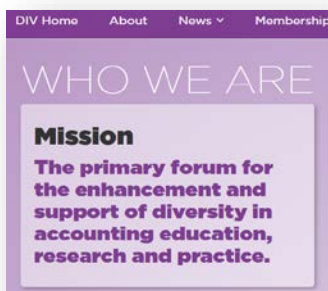
Use [this form](#) to apply for the doctoral travel funding. All applications must be received no later than 5:00 p.m., August 24, 2018. Evaluations and notifications will be made by September 27, 2018.

If you have any additional questions regarding this program, please contact Peter Johnson, 2018-2019 President of the Diversity Section at pjohnson@cba.ua.edu.

Please notify your doctoral students about this opportunity.

Diversity Section Website

Find us on the Web: aaahq.org/div



For this and past editions of the section newsletters, visit the [Diversity Section newsletter page](#).

2018 Diversity Section Midyear Meeting

Registration is Now Open!

2018 Diversity Section Midyear Meeting



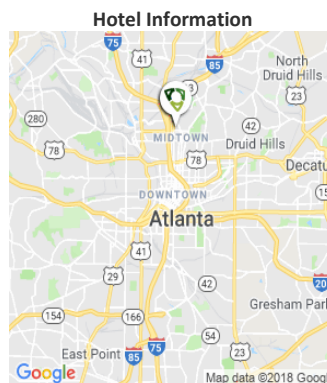
The 2018 Diversity Section Midyear Meeting will be held at the Atlanta Marriott Suites Midtown in Atlanta Georgia on October 26-28, 2018! REGISTRATION FEE (required) includes conference registration, name badge (required for admittance to meeting events), meeting program, attendance list, Friday and Saturday receptions, Saturday and Sunday breakfasts and lunches.

REGISTER NOW

October 26-28, 2018 in Atlanta, Georgia
@Atlanta Marriott Suites Midtown Hotel

We look forward to seeing you in Atlanta.

Click [HERE](#) to register!



Atlanta Marriott Suites Midtown
35 14th Street NE
Atlanta, GA 30309
404-876-8888

Room Rate: \$179.00

This charge is in addition to the registration fee, and is paid directly to the hotel by the attendee upon checkout.

Reservations by telephone:

Toll Free: 1-800-228-9290

Direct: 1- 404-876-8888

Reference: AAA 2018 Diversity Section Meeting

Reservation Deadline: October 4, 2018

Reservation Link: [HERE](#)