

Issues in Accounting Education

A Publication of the
American Accounting Association

EDITORIAL

Diversity, Equity, and Social Justice in Accounting Education

Alessandro Ghio, Nicholas McGuigan, Oscar J. Stewart,
Meredith Tharapos, and Lynette I. Wood

EDITOR'S LETTER

Journal Direction and Call for Papers

Janet A. Samuels

COMMENTARY

Declining Enrollments—A Call to Action!

Mark C. Dawkins

ARTICLES

Life Experiences of a Black Accounting Student and Faculty Member

Mark C. Dawkins

Faculty that Look Like Me: An Examination of Historically Black Colleges and Universities Accounting Faculty Motivation and Job Satisfaction

Kecia Williams Smith, Malissa Davis, Charles Malone, and
Lisa Owens-Jackson

Changing Hearts and Minds: Evidence from a Symposium on Diversity, Equity, and Inclusion

Danielle Booker, Kirsten A. Cook, and Yi-Jing Wu

Casual Accounting Academics' Sense of Dignity and Inclusion in the Workplace

Amrinder Khosa, Steven Burch, and Esin Ozdil

Where Do I Start? A Pathway for Personal Growth for Faculty Committed to Creating Inclusive Classrooms

Robbie Bishop-Monroe, and Joanna L. Garcia

Giving Voice to Problematic Silences that Limit Demographic and Ideological Diversity in Accounting Education

Louella Moore

Inclusion of Disability within the Spectrum of Diversity and the Implications for Accounting Education

Richard J. Walstra and Emilia A. Chukwuma

From Equal to Equitable: Developing an Inclusive Winter Internship Program

Melissa E. Renschler, Tracey J. Riley, and Andrew C. Stuart

CASE STUDIES

Ann Hopkins and PwC: Critically Analyzing Culture, Leadership, Policies, and Reporting for Diversity and Inclusion

Katherine Campbell and Duane Helleloid



**American
Accounting
Association**

Thought Leaders in
Accounting

Issues in Accounting Education

V.38 N.1 2023

AMERICAN ACCOUNTING ASSOCIATION
Board of Directors

President	Mark C. Dawkins, University of North Florida
President-Elect	Mark H. Taylor, University of South Florida
Past President	Robert D. Allen, The University of Utah
Vice President–Finance	Anne M. Farrell, Miami University
Vice President–Research & Publications	Sarah E. McVay, University of Washington
Vice President–Education	Beth B. Kern, Indiana University South Bend
Director–Focusing on Membership	Ann C. Dzurainin, Northern Illinois University
Director–Focusing on International	Giorgio Gotti, The University of Texas Rio Grande Valley
Director–Focusing on Segments	Timothy J. Rupert, Northeastern University
Director–Focusing on Diversity, Equity, & Inclusion	Norma R. Montague, Wake Forest University
Director–Focusing on Academic/Practitioner Interaction	Bette M. Kozlowski, KPMG LLP

The American Accounting Association was founded in 1916 as the American Association of University Instructors in Accounting. Its present name was adopted in 1936. The Association is a voluntary organization of persons interested in accounting education, research, and practice.

Membership in the Association is available at the following annual rates.

Full membership:

The membership dues of \$345.00 include *Accounting Education News* and the online selection of all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. (This does not include Section journals.) Full members may also opt to receive hard copies of AAA journals for an additional cost:

<i>The Accounting Review</i>	with Print Option \$85.00	Total U.S. \$430.00
<i>Accounting Horizons</i>	with Print Option \$55.00	Total U.S. \$400.00
<i>Issues in Accounting Education</i>	with Print Option \$55.00	Total U.S. \$400.00
All three Association-wide journals	with Print Option \$195.00	Total U.S. \$540.00

Associate membership:

Full-time students are eligible for associate membership at \$100.00, which includes *Accounting Education News* and access to all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. Members may also opt to receive hard copies of AAA journals for an additional cost. (Teaching Notes for *Issues in Accounting Education* are not available to students.)

<i>The Accounting Review</i>	with Print Option \$85.00	Total U.S. \$185.00
<i>Accounting Horizons</i>	with Print Option \$55.00	Total U.S. \$155.00
<i>Issues in Accounting Education</i>	with Print Option \$55.00	Total U.S. \$155.00
All three Association-wide journals	with Print Option \$195.00	Total U.S. \$295.00

In addition, AAA Section journals *Accounting Historians Journal*, *Accounting and the Public Interest*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Journal of Emerging Technologies in Accounting*, *The Journal of the American Taxation Association*, *Journal of Financial Reporting*, *Journal of Forensic Accounting Research*, *Journal of Information Systems*, *Journal of International Accounting Research*, *The ATA Journal of Legal Tax Research*, and *Journal of Management Accounting Research* are available to all AAA members. Full members may belong to one or more Sections: Academy of Accounting Historians; Accounting, Behavior and Organizations; Accounting Information Systems; Accounting Programs Leadership Group; American Taxation Association; Auditing; Diversity; Financial Accounting and Reporting; Forensic Accounting; Gender Issues and Worklife Balance; Government and Nonprofit; International Accounting; Management Accounting; Public Interest; Strategic and Emerging Technologies; Teaching, Learning and Curriculum; and Two-Year College. Each Section assesses its own dues, which are collected by the Association.

Inquiries concerning membership, subscriptions, advertisements, permissions, and other matters related to the Association (other than submission of manuscripts) should be sent to American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.
Telephone: (941) 921-7747 • Fax: (941) 923-4093 • Email: Info@aaahq.org.

Notice of change of address should be mailed at least eight weeks in advance to ensure undelayed receipt of *Issues in Accounting Education*. The submission fee of \$75.00 for members of the AAA or \$100.00 for nonmembers may be paid online (VISA, MasterCard, or American Express only) and should be paid before the article is submitted. Payments may be made at: <https://my.aaahq.org/Shop/Product-Catalog>. Manuscripts should be submitted in electronic form. Detailed instructions can be found at <https://aaahq.org/Research/Journals/Issues-in-Accounting-Education>. The editorial offices can be reached using the information below:

Janet Ann Samuels, Senior Editor
Arizona State University
Email: janet.samuels@asu.edu

Editorial Office
Phone: (941) 556-4128
Fax: (941) 922-1018
Email: IACE@aaahq.org

Issues in Accounting Education is indexed in the Emerging Science Citation Index, which is included in Web of Science.

Issues in Accounting Education (ISSN 0739-3172 print and ISSN 1558-7983 online) is published 4 times a year in February, May, August, and November by the American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202. General subscriptions are available at the annual rates of \$550 for a print copy. The member subscription rate for a hard copy is \$55. Electronic access is included with membership dues. Periodicals Postage Paid at Manasota, Florida and additional mailing offices. **POSTMASTER:** Send address changes to **Issues in Accounting Education**, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.

EDITORIAL STAFF OF *ISSUES IN ACCOUNTING EDUCATION*

SENIOR EDITOR

JANET ANN SAMUELS, *Arizona State University, School of Accountancy, Tempe, AZ, USA*

EDITORS

ELLEN E. BEST, *University of North Georgia, Dept. of Accounting, Dahlonega, GA, USA*
ALLEN D. BLAY, *Florida State University, Dept. of Accounting, Tallahassee, FL, USA*
ALISA G. BRINK, *Virginia Commonwealth University, Department of Accounting, Richmond, VA, USA*
JULIA M. CAMP, *Providence College, Dept. of Accountancy, Providence, RI, USA*
KIRSTEN A. COOK, *Texas Tech University, Dept. of Accounting, Lubbock, TX, USA*
IGNACE DEBEELDE, *Ghent University, Dept. of Accounting, Ghent, Belgium*
CHRISTINE A. DENISON, *Iowa State University, Dept. of Accounting, Ames, IA, USA*
RANDAL J. ELDER, *The University of North Carolina at Greensboro, Dept. of Accounting and Finance, Greensboro, NC, USA*
JOANNE C. JONES, *York University, School of Administrative Studies, Toronto, Ontario, Canada*
MARK J. KOHLBECK, *Florida Atlantic University, School of Accounting, Boca Raton, FL, USA*
NICHOLAS MCGUIGAN, *Monash University, Dept. of Accounting, Melbourne, Victoria, Australia*
DEREK K. OLER, *Texas Tech University, Rawls College of Business, Lubbock, TX, USA*
GABRIEL D. SAUCEDO, *Seattle University, Albers School of Business and Economics, Seattle, WA, USA*
LOUISE E. SINGLE, *St. Edward's University, Dept. of Accounting, Austin, TX, USA*
MEREDITH THARAPOS, *RMIT University, College of Business and Law, Melbourne, Victoria, Australia*
DAVID A. WOOD, *Brigham Young University, School of Accountancy, Provo, UT, USA*

PAST EDITORS

1983-1985 Richard J. Murdock	2005-2007 Sue Pickard Ravenscroft
1986-1988 Robert W. Ingram	2008-2010 E. Kent St. Pierre
1989-1991 Daniel L. Jensen	2011-2013 William R. Pasewark
1992-1995 Frederick L. Neumann	2014-2016 Lori Holder-Webb
1996-1998 Wanda A. Wallace	2017-2019 Valaria P. Vendrzyk
1999-2001 David E. Stout	2020-2022 Elizabeth Dreike Almer
2002-2004 Thomas P. Howard	

AMERICAN ACCOUNTING ASSOCIATION

CHIEF EXECUTIVE OFFICER

Yvonne L. Hinson

PUBLICATIONS DEPARTMENT

Stephanie Austin

David Twiddy

Jan Kovarik (subcontracted)

OTHER AAA STAFF

Shauna Bigelow	Suzanne Mullinix
Beverly Collins	Connie O'Brien
Darlene Dobson	Karen Osterheld
Debora Gardner	Joe Parisi
Stephanie Glaser	Dylan Plaster
Mary Beth Gripshover	Kelli Rickrode
Barbara Gutierrez	James Rock
Erlinda L. Jones	Lisa Slavinski
Kelly Lee	Pat Stein
Nancy Maciag	Jean Thompson
Steve Matzke	Mark VanZorn
Michele Morgan	

EDITORIAL ADVISORY AND REVIEW BOARD

- LINDSAY M. ANDIOLA, *Virginia Commonwealth University, Dept. of Accounting, Richmond, VA, USA*
- PENELOPE (PENNIE) L. BAGLEY, *Appalachian State University, Dept. of Accounting, Boone, NC, USA*
- GERHARD BARONE, *Gonzaga University, Dept. of Accounting, Spokane, WA, USA*
- MARIANNE BRADFORD, *North Carolina State University, Poole College of Management, Raleigh, NC, USA*
- WILLIAM D. BRINK, *Miami University, Dept. of Accountancy, Oxford, OH, USA*
- VEENA LOOKNANAN BROWN, *University of Wisconsin–Milwaukee, Dept. of Accounting, Milwaukee, WI, USA*
- MEGHANN CEFARATTI, *Northern Illinois University, Dept. of Accountancy, DeKalb, IL, USA*
- CHRISTINE CHENG, *University of Mississippi, Patterson School of Accountancy, Oxford, MS, USA*
- KIMBERLY SWANSON CHURCH, *Missouri State University, Dept. of Accountancy, Springfield, MO, USA*
- MICHELLE C. DIAZ, *Texas A&M University, Dept. of Accounting, College Station, TX, USA*
- MARTIN BUD FENNEMA, *Florida State University, Dept. of Accounting, Tallahassee, FL, USA*
- NICHOLAS J (NICK) FESSLER, *Western Kentucky University, Dept. of Accounting, Bowling Green, KY, USA*
- GARY M. FLEISCHMAN, *Texas Tech University, Dept. of Accounting, Lubbock, TX, USA*
- TIMOTHY J. FOGARTY, *Case Western Reserve University, Weatherhead School, Cleveland, OH, USA*
- MITCHELL A. (MITCH) FRANKLIN, *Le Moyne College, Dept. of Accounting, Fayetteville, NY, USA*
- ALEXANDER L. GABBIN, *James Madison University, Dept. of Accounting, Harrisonburg, VA, USA*
- JOANNA L. GARCIA, *John Carroll University, Dept. of Accountancy, University Heights, OH, USA*
- ADAM J. GREINER, *University of Denver, Daniels College of Business, Denver, CO, USA*
- STEPHANIE DEHNING GRIMM, *University of St. Thomas, Dept. of Accounting, Minneapolis, MN, USA*
- SAVANNAH (YUANYUAN) GUO, *University of Nevada, Reno, Dept. of Accounting and Information Systems, Reno, NV, USA*
- STEPHANIE A. HAIRSTON, *Georgia Southern University, Parker College of Business, School of Accountancy, Statesboro, GA, USA*
- M. KATHLEEN HARRIS, *Washington State University, Dept. of Accounting, Pullman, WA, USA*
- DANA R. HERMANSON, *Kennesaw State University, Dept. of Accounting, Kennesaw, GA, USA*
- JULIA L. HIGGS, *Florida Atlantic University, School of Accounting, Boca Raton, FL, USA*
- KERRY K. INGER, *Auburn University, School of Accountancy, Auburn, AL, USA*
- DIANE J. JANVRIN, *Iowa State University, Dept. of Accounting, Ames, IA, USA*
- ERIN E. JORDAN, *Arizona State University, School of Accountancy, Tempe, AZ, USA*
- ANDREA SEATON KELTON, *Middle Tennessee State University, Dept. of Accounting, Murfreesboro, TN, USA*
- SARA R. KERN, *Gonzaga University, School of Business Administration, Spokane, WA, USA*
- KAREN A. KITCHING, *George Mason University, Dept. of Accounting, Fairfax, VA, USA*
- JOLEEN KREMIN, *Portland State University, School of Business Administration, Portland, OR, USA*
- CAMILLO LENTO, *Lakehead University, Faculty of Business Administration, Thunder Bay, Ontario, Canada*
- SERENA LOFTUS, *Kent State University, Dept. of Accounting, Kent, OH, USA*
- TERESAA. LIGHTNER, *Oklahoma State University, Dept. of Accounting, Stillwater, OK, USA*
- JAMES H. LONG, *Auburn University, School of Accountancy, Auburn, AL, USA*
- MARTA MACIAS, *Universidad Carlos III de Madrid, Dept. of Business Administration, Madrid, Spain*
- PAUL E. MADSEN, *University of Florida, Fisher School of Accounting, Gainesville, FL, USA*
- STEPHANI MASON, *DePaul University, School of Accountancy and MIS, Chicago, IL, USA*
- DAWN W. MASSEY, *Fairfield University, Dept. of Accounting, Fairfield University, CT, USA*
- BRIAN MCALLISTER, *University of Colorado Colorado Springs, Dept. of Accounting, Colorado Springs, CO, USA*
- LASSE MERTINS, *Johns Hopkins University, Dept. of Faculty and Research, Baltimore, MD, USA*
- JENNIFER M. MUELLER-PHILLIPS, *Auburn University, Raymond J. Harbert College of Business, Auburn, AL, USA*
- NOAH MYERS, *Utah Valley University, Dept. of Accounting, Orem, UT, USA*
- CHRISTINE NOVAK, *Le Moyne College, Dept. of Accounting, Syracuse, NY, USA*
- MICHAEL E. OZLANSKI, *Susquehanna University, Sigmund Weis School of Business, Selinsgrove, PA, USA*
- BRANDIS PHILLIPS, *North Carolina Agricultural and Technical State University, School of Business & Economics, Greensboro, NC, USA*
- JASON C. PORTER, *Washington State University, Dept. of Accounting, Pullman, WA, USA*
- ROBYN L. RASCHKE, *University of Nevada Las Vegas, Dept. of Accounting, Las Vegas, NV, USA*
- TIMOTHY J. RUPERT, *Northeastern University, Dept. of Accounting, Boston, MA, USA*
- JENNIFER KAHLE SCHAFFER, *Kennesaw State University, Dept. of Accounting, Kennesaw, GA, USA*
- KECIA WILLIAMS SMITH, *North Carolina A&T State University, Dept. of Accounting and Finance, Greensboro, NC, USA*
- THOMAS J. (TOM) SMITH, *University of South Florida, Dept. of Accounting, Tampa, FL, USA*
- JAYSON TALAKAI, *Utah State University, School of Accountancy, Logan, UT, USA*
- PETER M. THEURI, *Northern Kentucky University, Dept. of Accountancy, Highland Heights, KY, USA*
- WAYNE B. THOMAS, *University of Oklahoma, Dept. of Accounting, Norman, OK, USA*
- LISA M. VICTORAVICH, *University of Denver, Dept. of Accounting, Denver, CO, USA*
- MARCIA WATSON, *Trinity University, Dept. of Accounting, San Antonio, TX, USA*
- TAMMY R. WAYMIRE, *Middle Tennessee State University, Jones College of Business, Murfreesboro, TN, USA*
- AMANDA L. WILFORD, *Southern Utah University, Dept. of Accounting, Cedar City, UT, USA*
- YAN ZHANG, *New Mexico State University, Dept. of Accounting, Las Cruces, NM, USA*

Issues in Accounting February 2023

Education

Volume 38

Number 1

Editorial

Diversity, Equity, and Social Justice in Accounting Education Alessandro Ghio, Nicholas McGuigan, Oscar J. Stewart, Meredith Tharapos, and Lynette I. Wood	1
---	---

Editor's Letter

Journal Direction and Call for Papers Janet A. Samuels	7
---	---

Commentary

Declining Enrollments—A Call to Action! Mark C. Dawkins	9
--	---

Main Articles

Life Experiences of a Black Accounting Student and Faculty Member Mark C. Dawkins	19
Faculty that Look Like Me: An Examination of Historically Black Colleges and Universities Accounting Faculty Motivation and Job Satisfaction Kecia Williams Smith, Malissa Davis, Charles Malone, and Lisa Owens-Jackson	35
Changing Hearts and Minds: Evidence from a Symposium on Diversity, Equity, and Inclusion Danielle Booker, Kirsten A. Cook, and Yi-Jing Wu	59
Casual Accounting Academics' Sense of Dignity and Inclusion in the Workplace Amrinder Khosa, Steven Burch, and Esin Ozdil	87
Where Do I Start? A Pathway for Personal Growth for Faculty Committed to Creating Inclusive Classrooms Robbie Bishop-Monroe and Joanna L. Garcia	109
Giving Voice to Problematic Silences that Limit Demographic and Ideological Diversity in Accounting Education Louella Moore	129
Inclusion of Disability within the Spectrum of Diversity and the Implications for Accounting Education Richard J. Walstra and Emilia A. Chukwuma	149
From Equal to Equitable: Developing an Inclusive Winter Internship Program Melissa E. Renschler, Tracey J. Riley, and Andrew C. Stuart	163

Case Studies

Ann Hopkins and PwC: Critically Analyzing Culture, Leadership, Policies, and Reporting for Diversity and Inclusion Katherine Campbell and Duane Helleloid	185
--	-----

Downloaded from <http://publications.aiaa.org/doi/article-pdf/38/1/1/90271/0739-3172-38-1.pdf> by guest on 07 August 2024

