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*Gender Issues and Worklife Balance Newsletter*  
*Summer 2010 Edition*

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**GIWB Section Newsletter, Summer 2010**

**Newsletter Editor: L. Murphy Smith**

**Letter from the Outgoing Section President**



To the members of the Gender Issues and Worklife Balance Section of AAA:

It is difficult to believe that a year has passed since we met in New York City. Although many of us were in the midst of falling budgets and a troublesome economy, I suspect that none of us anticipated the significant budget cuts in education funding that we've suffered this year with the prospect of more to come. That, coupled with the immediate impact of the Gulf Oil Crisis on the states of Louisiana, Mississippi, Alabama, and Florida (with residual effects to be far reaching to other states), may, I fear, keep many of us home this August. For that, I am sincerely sorry because the work of the Gender Issues and Worklife Balance section continues to be an important part of the landscape.

It has been my privilege to serve you as President this past year. To say it has been a difficult year would be an understatement but there are those who made it possible for the section to continue its valuable work. I first must offer a round of thank yous to those who have gone above and beyond the call of duty. A huge thank you to President-Elect, Don Arial, who attended Spring Council for me when I could not due to a death in my family. He stepped right in on very short notice and represented us well. I know that you are in excellent hands this next year. Murphy Smith continued to do his always stellar job contributing not only as newsletter editor but also as our main contact with the KPMG Foundation. Murphy, thank you for keeping us all going! Aru kept our website current and posted our newsletters – many thanks. D'Arcy Becker, with the assistance of Peggy Dwyer, did a spectacular job as Annual Meeting Coordinator facing some tough issues including filling all of our moderator and discussant slots. Thanks to those of you who stepped up to complete our program.

A continuing bright spot for our section are the KPMG Awards. Many thanks to Fred Feucht and Jordan Lowe who did double duty serving with me to select the KPMG Dissertation Award and the Published Manuscript Award from some excellent submissions; to Michelle McEacharn and Wayne Bremser who assisted me with the selection of the Mentoring Award from a broad range of nominees—what terrific and well-deserving candidates!; and to D'Arcy Becker and Peggy Dwyer who assisted with the Best Paper Award, again from some outstanding submissions.

I do hope that you will join your colleagues at the Gender Issues and Worklife Balance Section meeting on Tuesday, August 3, 2010, with breakfast beginning at 6:45 a.m. I know that Don is

very enthusiastic about the coming year and welcomes participation from each of you. Do put the Gender Issues and Worklife Balance sessions on your calendar: Monday, August 2, from 2:00 – 3:30 and Tuesday August 3, 2010, from 10:15 – 11:45. I think you will find the work quite thought-provoking. There are also some gender-related papers in the Diversity Section session on Tuesday, August 3, 2010, from 2:00 – 3:30 that may be of interest to you.

Have a wonderful time in San Francisco. I wish you all the best.

Best wishes,

*Ellen*

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### **Letter from the Incoming Section President**



Dear Colleagues:

I will be honored to serve as the president of the GIWB Section for this upcoming year. Thank you for giving me your trust – I will do my best to earn it. While I was looking forward to seeing you in San Francisco, I will only be able to be with you in spirit. My youngest son, Greg, is receiving a master's degree in English Literature, with distinction, from Lincoln College, Oxford on July 31 and my wife and I will be there to witness and celebrate this momentous occasion for our son and family. We are extremely proud of his accomplishment! Please forgive me for not

attending my own induction – I actually considered trying to attend both functions but finally decided that this juggling act wouldn't work.

This last March, I represented our Section at the Spring Council Meeting held in Sarasota, Florida. It was great getting to meet with colleagues from other Sections and with the AAA's leadership and administrative staff. The majority of our time was spent in discussing the governance of the AAA and in making suggestions regarding the proposed bylaws changes. The break-out discussion and editing sessions proved very productive.

I will appreciate receiving your input regarding ways that we can work together to improve the interest and participation in our Section. The publication of an AAA sponsored GIWB Journal is one idea that I have begun to explore. So far I have found that we can keep the cost of publication of a Journal to a minimum by using an online format and only publishing semi-annually, annually or with an open format where papers are added to an annual issue as they pass peer review. Another option might be to partner with another Section in periodically publishing a joint Journal – perhaps along with another of the smaller Sections. The President of the Diversity

Section indicated some interest in such collaboration. Please let me know what you think about us continuing to explore this possibility. Is the publication of a GIWB Section Journal something in which our membership is interested?

Let's work together to grow our Section and make this coming year a success. I can be reached by email at either [ariailcpa@aol.com](mailto:ariailcpa@aol.com) (preferred) or at [dariail@spsu](mailto:dariail@spsu) and by phone at 678-915-7387. I look forward to hearing from you.

Best regards,

*Don*

Donald L. Ariail, President 2010-11  
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### **GIWB Annual Business Meeting at the AAA Annual Meeting**

The American Accounting Association's 2010 Annual Meeting will be held in the Hilton San Francisco Union Square and the Parc 55 San Francisco in San Francisco, California, July 31 - August 4. The Gender Issues and Work-Life Balance Section will hold its annual business meeting on Tuesday, August 3, 2010, with breakfast beginning at 6:45 a.m.

The theme for the AAA's 2010 meeting is "Global Thought Leadership." The AAA's strategic plan emphasizes our vision of Thought Leadership. We accomplish this through our research, education, and input on accounting policies and standard setting. Today we need to think more about how we provide accounting thought leadership in a global economy. More and more countries are moving to adopt one global set of financial reporting standards, the largest accounting firms and corporations are multinational, accreditation crosses international borders, and many of our colleges and universities are partnering with schools from other countries. In our 2010 AAA meeting, we will celebrate and explore global thought leadership in accounting.

Meeting and registration information is available on the AAA website (<http://aaahq.org/AM2010/menu.cfm>).

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**Nominations of GIWB Officers to Serve in 2010-11:**

Officer nominations were solicited in the previous newsletter. Nominations to serve as the GIWB Section’s Four Elected Officer Positions in the academic year 2010-11 are as follows:

President-Elect		Dr. Stanley H. Kratchman, Texas A&M University
VP Practice		Dr. Hema Rao, SUNY-Oswego
VP Research		Dr. Fred Feucht, Prairie View A&M University
Secretary-Treasurer		Dr. Liz Mulig, University of Houston at Victoria, Sugarland Campus

In addition to the elected officers, there are a number of appointed positions. You can see current officers on the website (<http://aaahq.org/GIWB/officers.html>). Please let our incoming President for 2010-11 Don Ariail know if you are interested in serving in an appointed position next year, 2008-09.

All officers' duties are described on the GIWB website in the Bylaws section (<http://aaahq.org/GIWB/bylaws.html>). Among the appointed officers are regional coordinators. The function of regional coordinators is to ensure reviews of GIWB papers submitted to regional meetings. If you have an interest in serving as a regional coordinator or any officer position, please contact President Don Ariail. If you want to nominate someone else, please check with your nominee first, to be sure that they are willing to serve.

### **Research News:**

A Purpose for Every Time? The Timing and Length of the Work Week and Implications for Worker Well-Being by Lonnie Golden, *Connecticut Law Review*, Vol. 42, No. 4, pp. 53-74, May 2010 . Available at SSRN: <http://ssrn.com/abstract=1601514>.

Abstract: Would replacing the conventional work week with a four-day option benefit economic performance and well-being? In the framework of economics, the question is whether work week reform can make some individuals better off without making other individuals worse off in ways that do not hamper other goals such as efficiency, economic growth, and equity. Social and individual welfare outcomes would depend on whether reforming the work week involves shortening the length of the work day versus rearranging the timing of work. The “public good” case for a policy that induces shorter hours of work per employee is a logical extension from evidence of the adverse effects stemming from excessively long hours of work on workers’ stress, work/life balance and productivity per hour. A shorter work week may improve workers’ well-being if it creates more total employment opportunities; allows more free time to be used at employees’ discretion and control over work time; is accompanied by partial income replacement under states’ “work-sharing” programs; and is well targeted toward workers who prefer shorter hours than they are currently working. Given the heterogeneity of work hour preferences by stage of life-cycle, the most promising Fair Labor Standards Act reform proposals, from an individualistic standpoint, would be those ensuring that employers consider individual employee requests for flexibility in the number of hours over or the times when the employee is required to work.

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### **Teaching News:**

Great Ideas for Teaching Accounting -- South-Western College Publishing has created the Great Ideas for Teaching accounting site (<http://www.swlearning.com/accounting/car/gita.html>) to allow accounting professors the opportunity to share their teaching techniques. The teaching tips contributed by various accounting professors are categorized into a table of contents similar to that of an introductory accounting textbook. The site also provides tips on classroom management, communication skills and teamwork development. Visitors can use a form at the site to submit their own teaching ideas.

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### **GIWB Section Awards:**

Four awards will be presented by the GIWB Section at the annual business meeting in San Francisco:

1. KPMG Best Paper Award: Awarded each year to the best paper presented in the Gender Issues and Work-Life Balance sessions at the Annual Meeting.
2. KPMG Outstanding Dissertation Award: Awarded each year to the outstanding dissertation regarding gender issues and work-life balance.

3. KPMG Outstanding Published Manuscript Award: Awarded each year to the outstanding published manuscript regarding gender issues and work-life balance.
4. KPMG Mentoring Award: Awarded each year to a special mentor (female or male) who has affected the lives of women in accounting.

The awards are described on the AAA website (<http://aaahq.org/awards/GenderIssuesAwards.htm>). These awards have a significant impact on the work of accounting academic researchers regarding gender issues and work-life balance. The contributions of the KPMG Foundation to higher education and academic scholarship are sincerely appreciated.

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### **Call for Papers:**

#### **Allied Academies Call for Papers:**

The Allied Academies will hold its Fall 2010 international meeting in Las Vegas, Nevada. Presentation dates will be Wednesday October 13 through Friday October 15, 2010. Conference Submissions and registration materials are due by September 14. Base registration, on or before September 14, is \$300, late registration after that date will be \$350. The Allied Academies will hold joint meetings of all its member academies:

Academy of Accounting and Financial Studies (AAFS)  
Academy of Banking Studies (ABS)  
Academy for Economics and Economic Education (AEEE)  
Academy of Educational Leadership (AEL)  
Academy of Entrepreneurship (AE)  
Academy of Information and Management Sciences (AIMS)  
Academy of Organizational Culture, Communications Conflict (AOCCC)  
Academy of Marketing Studies (AMS)  
Academy of Strategic Management (ASM)  
Academy of Legal, Ethical and Regulatory Issues (ALERI)  
Academy for Studies in International Business (ASIB)  
International Academy for Case Studies (IACS)  
Academy of Health Care Management (AHCM)  
Academy for Studies in Business (ASB)

All submissions are handled electronically, through the Allied Academies website (<http://www.alliedacademies.org/public/conferences/2010VegasCall.aspx>). Please note that participants may choose their presentation times when they register. Further, participants who cannot attend physically may choose to participate via the Internet Division. This will enable you to participate at your leisure during the two-week period surrounding the conference.

All papers accepted for presentation at the Conference will be published in the appropriate Proceedings. All of the articles submitted for journal and award consideration are eligible for the Accelerated Review Process, which is a double blind peer review conducted by members of the

appropriate journal Editorial Board. There is a 25% acceptance rate for these manuscripts, and approved papers will appear in the appropriate journal within a year of submission. In addition, the top 25% of the papers submitted for the conference will be recognized with a distinguished research award.

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### **Southwest AAA Meeting Call for Papers:**

The AAA Southwest Region Meeting for 2011 is scheduled for March 10-12, 2011 at the Hyatt Regency in Houston, Texas. Completed papers in any topical area of accounting, both research and practitioner-oriented, will be considered, as well as topics for panel sessions, and CPE sessions topics, and teaching strategies forum proposals. A best paper award for the conference and in teaching will be presented, and a special panel session will be offered around the theme of the conference - "Enron: 10 Years Later."

Completed submissions should be received in electronic form through the AAA Southwest Submission and Peer Review System (SPRS) (<http://aaasouthwestsprs.peerx-press.org/cgi-bin/main.plex>) no later than October 1, 2010. In addition, volunteers for discussants, moderators and paper reviewers are all needed. Please consider volunteering and supporting our AAA Southwest Region community.

For additional information about the submission process, and to find out how to become a volunteer, please go to the Call for Submissions ([http://aaahq.org/calls/2011\\_SWRegion.htm](http://aaahq.org/calls/2011_SWRegion.htm)).

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### **GIWB Website:**

The GIWB website (<http://aaahq.org/GIWB/gis.html>) lists the objectives of our section, how to become a member, bylaws, officers, awards, and our newsletter. A big thanks goes to our webmaster, Dr. Arundhati Rao of Elizabethtown College ([raoa@etown.edu](mailto:raoa@etown.edu)).

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### **Contact the Newsletter Editor:**



Please send me items of interest for the next newsletter, including:

- Recent books or journal articles related to GIWB - whether you have published them or you have seen other people's work that you think our section members should know about.
- Conferences and calls for papers related to GIWB - make sure all regional or local events you may be involved with get good billing this way.
- This could include non-AAA events too (if directly relevant to section members' interests) - Have you been to an interesting meeting recently? Why not write a few paragraphs for us describing who presented what so we can all benefit in some way from events we couldn't attend?

- Personal accomplishments e.g. promotions or awards (don't be shy now!) Have you changed jobs recently? Let people know where you are now via the newsletter perhaps!
- New research projects started or updates on current ones you may be working on.
- PhD students tell us what you are doing and what you are finding out - there may be people out there who can help you in all kinds of ways you hadn't thought about - ask! Perhaps you'd like to submit a short article for the newsletter.
- Other items related to GIWB e.g. comments or questions you'd like answers to or help with. Maybe someone out there has an answer that can help you with an issue you are facing? Ask!

Happy summer to all,

*Murphy*

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