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## *Gender Issues and Worklife Balance Newsletter* *Fall 2015 Edition*

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**GIWB Section Newsletter, Fall 2015**

**Newsletter Editor: L. Murphy Smith**

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



Dear GIWB Colleagues,

The semester is winding down, and I know we are all very busy. But the backbone of a strong voluntary group such as the Gender Issues and Worklife Balance section is a healthy leadership and a strong committee system. Please devote some thought and time to our GIWB section. Our new officers are listed elsewhere at the end of the newsletter.

I would like to populate four committees to help grow our section. I still need volunteers. We especially need to revise our Bylaws, and hopefully we shall have a vote of these changes this year or early next year. Below I list the members of these four committees:

#### **Bylaws**

1. Stanley Kratchman, Chairperson, retired TAMU
2. Larry Crumbley, LSU
3. Bambi Hora, Central Oklahoma
4. Murphy Smith, Murray State
5. Margaret Tanner, Arkansas- Fort Smith

#### **Strategic Planning**

1. Royce D. Burnett, Chairperson, SIU
2. Paul Ashcroft, MSU
3. Amelia Baldwin, Arkansas- Fort Smith
4. Cathy Duffy, Carthage
5. Susanne O'Callaghan, Pace

#### **Membership**

1. Wayne Bremser, Chairperson, Villanova
2. Cynthia P. Guthrie, Bucknell
3. Holly Rudolph, Murray State
4. Paul F. Williams, North Carolina

### Awards

1. Marsha M. Huber, Chairperson, Youngstown
2. Don Ariail, Kennesaw State
3. Laurie Burney, Baylor
4. Natalie Churyl, Northern Illinois

I wish to thank the past 2014-2015 officers, especially Margaret Tanner, our past president. We need, of course, to work on our membership. At \$15, our dues are among the lowest of all sections. Please encourage your colleagues and practitioners to join our section. The papers in Chicago were excellent, and the breakfast meetings are always interesting. Each of you can make our section one of the best.

Cheers,

*Larry*

Dr. D. Larry Crumbley, CPA, CFF, Cr. FA, MAFF  
GWIB Section President, 2015-2016  
Louisiana State University  
225-578-6231  
dcrumbl@lsu.edu  
[www.bus.lsu.edu/accounting/faculty/lcrumbley/crumbley.html](http://www.bus.lsu.edu/accounting/faculty/lcrumbley/crumbley.html)

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## **AAA Annual Meeting, Aug 6-10, 2015, New York, NY, USA**



On August 6-10, 2016, the American Accounting Association (AAA) will hold its Annual Meeting in New York, NY.

The theme of the 2016 Annual Meeting in New York is "Celebration of the Century" as we celebrate our centennial year. Our organization has come a long way since 1916. The meeting will provide a forum for discussions around our future as global thought leaders in accounting, as well as building bridges between the AAA and our numerous key global partners.

Accounting is critical to a prosperous society and as the leading academic organization in accounting in the world, we must respond as an organization to the changes in our global environment. Help us

get the next 100 years off to a good start. Help us to become an even stronger and more impactful organization.

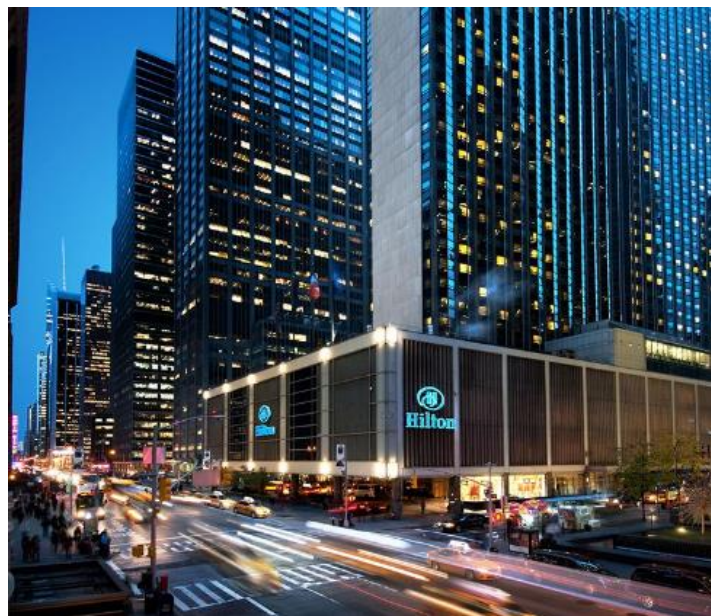
Submit a research paper at [http://www2.aaahq.org/AM/sub\\_papers.cfm](http://www2.aaahq.org/AM/sub_papers.cfm)

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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



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**Upcoming AAA Meetings:**

2016 Joint Midyear Meeting of the AIS and SET  
Sections  
Houston, TX  
1/21/2016 - 1/23/2016

2016 Financial Accounting and Reporting Section  
Midyear Meeting  
Newport Beach, CA  
1/22/2016 - 1/23/2016

2016 AAA New Faculty Consortium  
Leesburg, VA  
1/28/2016 - 1/30/2016

2016 APLG/FSA Annual Seminar  
Savannah, GA  
2/12/2016 - 2/13/2016

2016 International Accounting Section Midyear Meeting  
New Orleans, LA  
2/18/2016 - 2/20/2016

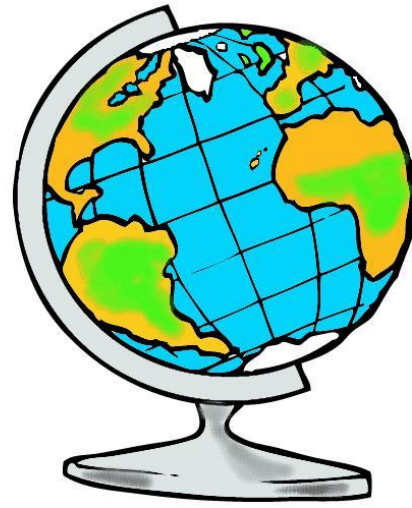
2016 ATA Midyear Meeting  
Orlando, FL  
2/25/2016 - 2/27/2016

2016 Forensic Accounting Research Conference  
Charlotte, NC  
3/4/2016 - 3/5/2016  
Calls For Submissions - Deadline: December 7, 2015

2016 Southeast Region Meeting  
Atlanta, GA  
4/14/2016 - 4/16/2016  
Calls For Submissions - Deadline: January 13, 2016

More Meeting Info on AAA Website (<http://aaahq.org/Meetings/AAA-Meetings>).

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**Looking ahead**, after the 2016 meeting in New York, the next AAA Annual Meeting will be held in:



San Diego, CA (August 15-18, 2017)

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#### **OTHER MEETINGS:**

**Call for Papers:** The Allied Academies, International Conference in New Orleans, March 30 to April 1, 2016:



*Looking toward Jackson Square*



*National World War 2 Museum*

The Allied Academies will hold its Spring 2016 meeting in New Orleans on March 30 through April 1, 2016. The deadline for all submissions and registration is February 26, 2016. The registration fee for submissions received on or before that date is \$375. The registration fee for any submissions received after the deadline is \$425. *Please note that each conference participant who plans to attend the conference must register, and at least one author on every paper is required to register.*

The Conference will be held at the Hilton Riverside, located near the historic French Quarter.



The discounted room rate for participants is \$149. The room block will expire on March 15, 2016, at which time rooms may no longer be available. Information on making reservations will be forthcoming.

To provide you with maximum outlets for your research, the Allied Academies will hold joint meetings of all its member academies. Each Academy publishes one or more double blind, peer reviewed journal, with a 25% acceptance rate.

Academy of Accounting and Financial Studies (AAFS)

Academy for Economics and Economic Education (AEEE)

Academy of Educational Leadership (AEL)

Academy of Entrepreneurship (AE)

Academy of Management Information and Decision Sciences (AMIDS)

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 for Studies in Business (ASB)

All submissions are handled electronically, through our website. 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 within four weeks. 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 papers submitted for the conference will be recognized with a Distinguished Research Award.

Conference Registration: <http://www.alliedacademies.biz/Public/SubmissionInstructions.aspx>

Convention Hotel - Hilton Riverside Hotel: <http://www3.hilton.com/en/hotels/louisiana/hilton-new-orleans-riverside-MSYNHHH/index.html?wt.srch=1>

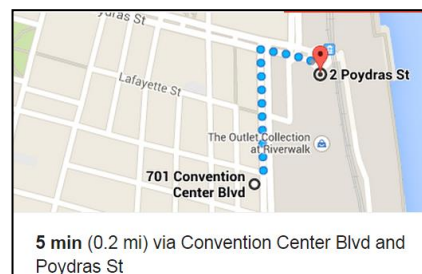
Nearby Hotel - Omni Riverside Hotel: <http://www.omnihotels.com/hotels/new-orleans-riverfront>



*Hilton Riverside*



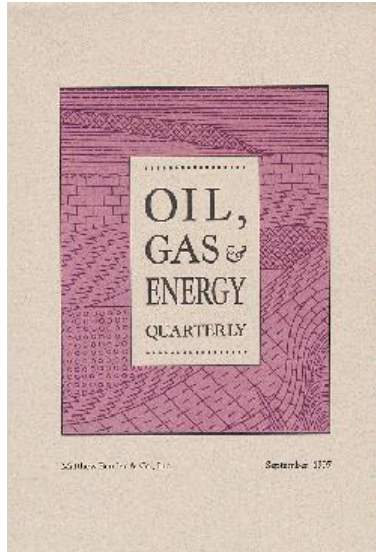
*Omni Riverside*



*Short walk from Omni to Hilton*

Awesome things to see and do in New Orleans: National World War 2 Museum (<http://www.nationalww2museum.org/>), French Quarter, Jackson Square, etc.

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## **CALL FOR PAPERS: THE OIL, GAS & ENERGY QUARTERLY**

Greetings,

I have been editor of *The Oil, Gas & Energy Quarterly* for more than 37 years, and I am always looking for articles. Please go to my Quarterly website and check me out

<http://www.bus.lsu.edu/accounting/faculty/lcrumbley/oilgas.html>

The manuscripts should explore the most significant current developments in oil and gas taxation, accounting, finance, and economics. Severance and excise tax issues and important state tax developments are appropriate topics. Other natural resources articles are also requested (e.g., coal, timber, solar, wind).

Research studies derived from empirical and analytical methodologies are encouraged.

D. Larry Crumbley , CPA, Cr.FA, CFF, MAFF  
Editor, *The Oil, Gas & Energy Quarterly*  
breakfast meeting.

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### **Nominations of GIWB Officers to Serve in 2016-17:**



Please consider nominating a Section member to serve in an officer position (self-nominations are welcome). The GIWB Section has five elected officers: President-Elect, VP-Research, VP-Practice, Secretary-Treasurer (2-year term), and AAA Council Representative (3-year term). In addition, there are a number of other officer positions that are appointed, such as regional coordinator positions. The function of regional coordinators is to ensure reviews of GIWB papers submitted to regional meetings. Also, the regional coordinators are encouraged to set up a GIWB-related event, e.g. giving out a

GIWB Best Paper Award to the best meeting paper that deals with GIWB-related research. All officers' duties are described on the GIWB website in the Bylaws section ([http://www2.aaahq.org/GIWB/GIWB\\_Bylaws\\_Aug2013.pdf](http://www2.aaahq.org/GIWB/GIWB_Bylaws_Aug2013.pdf)). If you have an interest in serving in any officer position, please contact GIWB Section President Larry Crumbley. If you want to nominate someone, please check with your nominee first, to be sure that they are willing to serve. Officer duties are described in the Bylaws.

Current officers are listed on the GIWB website (<http://www2.aaahq.org/GIWB/gis.html>).

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### **GIWB Bylaws are on GIWB Website:**



The GIWB Section Bylaws provide information for activities of the GIWB Section, such as officer duties and awards criteria. Please check them out online ([http://www2.aaahq.org/GIWB/GIWB\\_Bylaws\\_Aug2013.pdf](http://www2.aaahq.org/GIWB/GIWB_Bylaws_Aug2013.pdf)).

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### **Member News and Accomplishments:**

Murphy Smith, Wayne Tervo and Jenifer Axtell received the Distinguished Research Award at the October 2015 Meeting of the Allied Academies, held in Las Vegas. Their award-winning paper was titled: “The Advent of Accounting: A Historical Analysis.”



Shown in the picture, holding award plaques are coauthors Wayne Tervo and Murphy Smith, along MSU Accounting Department Chair Don Chamberlain.

The award-winning paper uses general social theory as a framework within which accounting and its role in advancing business and society can be examined. The paper describes the advent of accounting, from its ancient origins to the present day. From the scribes of ancient Mesopotamia to the internal control concepts described by the Apostle Paul in the Bible, from

Friar Luca Pacioli’s landmark book published in Renaissance Italy to the work of modern-day accountants employing the latest technology.

A notable event of modern times is the worldwide movement to adopt International Financial Reporting Standards (IFRS), now accepted in over 120 countries. Another notable event is the increased proportion of women accountants, once a small minority but now the majority of bachelor’s, master’s, and doctoral degree graduates in accounting.

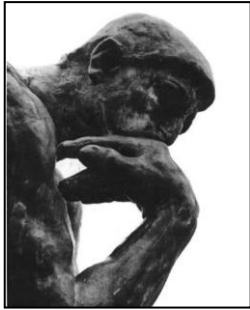
One accounting issue examined the study that affects virtually everyone is taxation. An argument for the moral responsibility of citizens to pay taxes was presented during Roman times. The Roman Empire included many subjugated countries, including ancient Israel, which was part of the Roman Province of Judea. Judea was governed by a prefect, the most famous being Pontius Pilate, who governed from 26 to 36 AD. In a confrontation with his opponents, Jesus of Nazareth was asked whether Jewish citizens should pay taxes to the Roman authorities. He called for a Roman denarius, a small silver coin, to use as an object lesson. He indicated that a citizen had a moral responsibility to pay taxes: ‘...Bring me a denarius and let me look at it.’ And they brought one. And he said to them, ‘Whose likeness and inscription is this?’ They said to him, ‘Caesar’s.’ Jesus said to them, ‘Render to Caesar the things that are Caesar’s, and to God the things that are God’s.’

The authors conclude that understanding the history of accounting is important as it reveals the important contributions that the field has made to the development of business and civilization. As accounting developed, the efficiency and effectiveness of business operations improved, thus facilitating the development and growth of national economies. A fundamental purpose of accounting has remained constant throughout history: to serve as a test of stewardship or

accountability of those trusted with financial resources. While standards and technologies have changed over the centuries, this core purpose of accounting has stayed the same.

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### **Teaching News:**



#### **PowerPoint Presentations on Ethics: Available online**

(<http://goo.gl/7s3zB>) are four ethics-related presentations: (1) Ethics in Business and Society, (2) Pursuit of Ethics: Heroes and Villains in Life and Legend, (3) Teaching Ethics: Why, What, How, and (4) Ethics--The Basics and Why It Matters: An Ethics Presentation Adaptable across Academic Fields. Ethics is a critically important issue for persons working in accounting and other areas of business. While teaching technical concepts and skills, various professional organizations, ask that business school faculty integrate ethical training into their classes. While financial statement

analysis and corporate financial reporting requirements are important technical topics, the issue of ethics addresses deeper truths about doing business and life in general. These presentations make a compelling argument that what really satisfies a person's soul is not fame and fortune, but living a life reflecting noble character and personal integrity



#### **Quick Links to Online Accounting and Auditing Resources: Available**

online (<http://goo.gl/vMRPx>) are links to a variety of useful accounting and auditing websites. This website makes it easy for students and others to identify some key accounting- and auditing-related websites. The websites are categorized among seven categories: financial accounting, auditing, international accounting and auditing, research and publications, accounting organizations, information technology, and ethics. Among the accounting organizations on the list of links is the American Institute of

CPAs (AICPA). The AICPA and its predecessors have been serving the accounting profession since 1887. Another organization on the list is the Institute of Internal Auditors (IIA), which was established in 1941. The IIA serves more than 70,000 members from more than 100 countries in internal auditing, governance and internal control, IT audit, education, and security. Another organization on the list is the Institute of Management Accountants (IMA). The IMA has a global network of more than 70,000 members in 120 countries and 300 professional and student chapters. The website offers resources such as continuing education; on-line issues of the IMA's journal, *Strategic Finance*; and information about the IMA's certification program.

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### **GIWB Section Awards for 2016:**



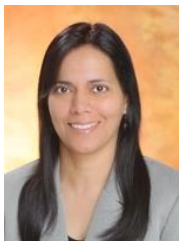
As announced earlier on the AAA website, the Gender Issues and Work-Life Balance Section will present four awards at the GIWB annual business meeting at the AAA meeting in Atlanta, GA. The KPMG Best Paper Award is selected from the papers submitted to the annual meeting. Nominations for the other three awards (dissertation, published manuscript, and mentoring) are due by March 1 each year, per the AAA website (<http://www2.aaahq.org/awards.cfm>). Nominations submitted after March 1 will NOT be considered. The awards are described in the GIWB By-Laws (<http://www2.aaahq.org/GIWB/gis.html>).

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 and men in accounting.

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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### **GIWB Website:**



The GIWB website (<http://www2.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 Towson University ([arao@towson.edu](mailto:arao@towson.edu)).

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### **GIWB - Business Meeting - August 11, 2015 – Minutes:**

1. Margaret Tanner opened the meeting and welcomed everyone.
2. Minutes were approved without changes (Becker motion, Rao second).
3. Margaret Tanner welcomed Tara Perino, thanked KPMG for their support. Tara spoke about KPMG's support.
4. Awards were presented (details were in the agenda).
  - a. KPMG best paper award – Buchheit, Dalton, Harp, and Hollinsworth – “An Analysis of Accounting Professionals’ Work-Life Balance in the Post-Sarbanes-Oxley Era.”
  - b. KPMG outstanding dissertation award – Dr. Lorna Thomas, “Happiness in general and at work.”
  - c. KPMG Outstanding Published Manuscript Award – Dr. Aru Rao (with Higgins and Baird), “Traditional Gender roles and Job Attribute Preferences.”
  - d. KPMG Mentoring Award – Dr. Michael Shaub, Texas A&M.
5. Service awards to the outgoing president was presented to Margaret Tanner by Larry Crumbley.
6. Reports
  - a. Membership and Financial report
    - i. Financial report presented without discussion.
    - ii. Membership numbers were shared.
  - b. Council representative's report. Don Arial shared some details from the Council meetings (four per year):
    - i. AAA has a new building in Sarasota.
    - ii. April's meeting was a virtual meeting.
    - iii. The big development in the past year was the creation of the four new AAA centers.
    - iv. AAA has two new publications this year (JFA, JFR).
    - v. AAA was involved in the retraction of 25.5 papers by Jim Hunton.
    - vi. Council is active in the strategic work of the AAA.
    - vii. Bambi Hora added comments about the importance of nominating colleagues for awards and volunteering for service on award committees and so forth.
  - c. Regional conference reports. Southeast had record attendance (193), presented an award on GIWB, and next year's meeting will be in Atlanta (April 13-16).
  - d. Annual meeting report (Annual meeting program coordinator). Nice session with five papers yesterday and another paper session today at 10:15am.
  - e. Other reports? None.



*Minutes – Continued*

7. New Business

- a. Election of new officers by paper ballot.
  - i. President-elect: Arundhati Rao
  - ii. VP – Research: Stan Kratchman
  - iii. VP – Practice: Marsha Huber
  - iv. Secretary/Treasurer: Bambi Hora
- b. Annual meeting activities.
- c. Service opportunities for appointed positions/committees.
- d. New president discussed need for committee volunteers
  - i. Plan to create a by-laws committee immediately to revamp the by-law with focus on internet elections prior to AAA meeting.
  - ii. Discussion of the role of VP – Practice.
  - iii. Also need a strategic planning committee. Determine value proposition (Laurie Burney said).
  - iv. Concern about membership. Perhaps combine with another section such as diversity. Becker, Rao, Baldwin, and Arial will work on this.
  - v. Discussion of mid-year meeting possibly with another section, perhaps Diversity, which has been mentioned in the past but never acted upon. Perhaps meeting with a region will work well (Michelle McEacharn suggests).
  - vi. Need to get more young researchers/professors involved. Reach out to PhD programs and PhD project. Aru Rao will work on it.

8. Meeting was adjourned.

Respectfully submitted, Amelia A. Baldwin

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## **2015-2016 GIWB Section Directory:**

<b>Position</b>	<b>Volunteer Name</b>
<b><u>Officers</u></b>	
President	D. Larry Crumbley, LSU
Past President	Margaret Tanner, Arkansas- Fort Smith
President-Elect	Arundhati Rao, Towson
Secretary/Treasurer	Bambi Hora, Central Oklahoma
Vice President- Research	Stanley Kratchman, retired TAMU
Vice President- Practice	Marsha Huber, Youngstown
Council Representative	Don Ariail, Kennesaw State
<b><u>Editors</u></b>	
Webmaster	Arundhati Rao, Towson
Newsletter Editor	Murphy Smith, Murray State
AAA Commons Editorial Board Member	TBD
<b><u>Committee Chairpersons</u></b>	
2016 National Meeting Program Coordinator	Murphy Smith, Murray State
Membership Coordinator	Wayne Bremser, Villanova
Coordinator of Regional Activities	Susanne O'Callaghan, Pace
<b><u>Regional Coordinators</u></b>	
Mid-Atlantic	Wayne Bremser, Villanova
Midwest	Melvin R. Lamboy, Iowa State
Northeast	Yvette Lazdowski, Plymouth State
Ohio	Wally Wood, Cincinnati
Southeast	Don Ariail, Kennesaw State
Southwest	D. Larry Crumbley, LSU
Western	TBD

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**Pass it on....***Why every American Accounting Association Member Should be a Member of the Gender Issues and Worklife Balance (GIWB) Section. Ask your colleagues to join today!*

Everyone knows students and colleagues who are affected by matters of work-life balance or gender issues. The GIWB Section is relevant to AAA members regardless of their fields of specialization or geographic location. The GIWB Section is renowned for its paper sessions, panels, pre-conference workshops, and symposia at the AAA annual meeting. The Section provides four prestigious awards funded by KPMG each year, three for research and one for exemplary mentoring of students.

The Gender Issues and Worklife Balance Section enables members to share their experiences, facilitating networking among large and small schools, educators and practitioners, and members worldwide. Fill out the attached form to apply for membership in the GIWB (you must also be a member of the AAA). Mail your application to AAA headquarters (5717 Bessie Drive, Sarasota, FL 34233-2399). Join today and become better connected to your colleagues and your profession.

**GIVE THE FORM BELOW TO COLLEAGUES AND ENCOURAGE THEM TO JOIN!**  
**Or they can download the segment (section) add-on form from the AAA website**  
**(<http://aaahq.org/LinkClick.aspx?fileticket=Ui021tnrJsc%3d&tabid=163&portalid=0&mid=579>)**

**Membership Application for the Gender Issues and Worklife Balance Section**

ID# \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Affiliation \_\_\_\_\_

Telephone: Office \_\_\_\_\_ Home \_\_\_\_\_ Fax \_\_\_\_\_

Dues Enclosed: \$15

Payment method: ☐ Check enclosed (make payable to AAA) ☐ VISA ☐ Mastercard

Billing

Address \_\_\_\_\_

Account Number \_\_\_\_\_ Expiration date \_\_\_\_\_

Signature \_\_\_\_\_

\_\_\_\_\_

### **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.
- Conferences and calls for papers 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 (if possible, include a photo; don't be shy!) 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!
- Submit a short article to 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 teaching and researching to all,

*Murphy*

Dr. L. Murphy Smith, CPA  
Newsletter Editor, GIWB Section  
Dill Distinguished Professor of Accounting  
Murray State University