



*Gender Issues and Worklife Balance Newsletter
Fall 2020 Edition*

GIWB Section Newsletter, Fall 2020

Newsletter Editor: L. Murphy Smith

Letter from the Section President



Greetings GIWB Colleagues,

I appreciate the opportunity to serve as the President of the GIWB Section for the 2020-2021 year. It was a pleasure to meet many of our section members at the August 2020 virtual Annual Conference. We can only hope that next year, we will be able to meet in person.

I would like to thank our 2019-2020 GIWB officers, committee and program chairs, newsletter editor, and sponsors for your contributions to the section. During our section business meeting, I received interest from several members to get involved with a membership committee. Anna

Vysotskaya (Higher School of Economics – Russia) has agreed to chair the committee. I will be reaching out to her with the volunteer list soon. If anyone else would like to be involved with the GIWB section (e.g., participate in a new committee or existing committee), please reach out to me with: your idea and if you would be willing to chair the committee or if you would like to be a member of the committee. I look forward to receiving tons of interest and working with everyone. We are successful because of your support.

In closing, I wish everyone a healthy and successful semester as they start this unusual academic year.

Sincerely,

Natalie

Natalie Tatiana Churyk, PhD, CPA
GIWB Section President
Editor-in-Chief, Journal of Accounting Education
William F. Doyle Endowed Professor of Accountancy
Northern Illinois University



Highlights of GIWB Research presented at the 2020 American Accounting Association Annual Meeting, Atlanta, GA

The 2020 Annual Meeting was held in Atlanta, Georgia this past August. Responding to the Covid Pandemic, for the first time, the annual meeting conference was entirely virtual.

Two GIWB Section Paper Sessions were held:



Aug 12: Breakthroughs in Gender and Work-Life Balance Research

Moderator: Salma Ben Moussa, Montana State University Billings

“Family Female Directors versus Non-Family Female Directors: Effects on Firm Value and Dividend Payouts in an Extreme Institutional Environment.”

Heyvon Herdhayinta, Macquarie University and Universitas Gadjah Mada
James Lau, Macquarie University
Carl Shen, Macquarie University

“The Impact of CFO Gender on Corporate Overinvestment.”

Yin Liu, The College at Brockport, SUNY
Pamela Neely, The College at Brockport, SUNY
Khondkar Karim, University of Massachusetts Lowell

“Relationship of Economic Freedom to Economic Performance, Gender Equality, and Social Progress.”

Hannah Michelle Russell, Texas A&M University
Donald L. Ariail, Kennesaw State University
Murphy Smith, Texas A&M University–Corpus Christi
Wayne Tervo, Murray State University

Aug 13: Striking Discoveries in Gender and Work-Life Balance Research

Moderator: Salem Lotfi Boumediene, Montana State University Billings

“A Word of Caution to Students: Public Accountant Perceptions of Alternative Work Arrangements.”

Margaret E. Knight, Creighton University

Regina Taylor, Creighton University

“Does a Critical Mass of Female Directors Improve U.S. Board Performance? Yes—And Times Have Changed.”

Steve Buchheit, The University of Alabama

Robert Tucker Davis, The University of Alabama

Austin Lansing Reitenga, The University of Alabama

“CEO Gender, Government Ownership, and Firm Performance: Evidence from China.”

Hanchen Li, Beijing Jiaotong University

Xiaochuan Tong, University of Massachusetts Boston



HATS OFF TO ALL PRESENTERS, MODERATORS, AND REVIEWERS FOR HELPING MAKE THE ANNUAL MEETING A GREAT SUCCESS FOR THE GENDER ISSUES AND WORKLIFE BALANCE SECTION!

ELECTED OFFICERS FOR THE COMING YEAR, 2020-21



President:
Natalie Tatiana Churyk, Northern Illinois University



President-Elect:
Maria A. Leach-López, University of South Dakota



Vice-President-Research:
Nancy Harp, Clemson University



Vice-President-Practice:
Salma Boumediene, Montana State University Billings



Council Representative:
D. Larry Crumbley, Texas A&M University-Corpus Christi

THANK YOU, OFFICERS!

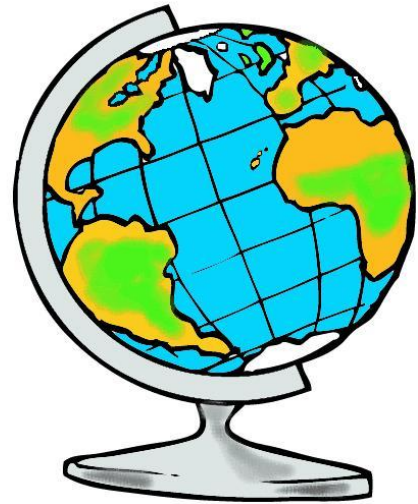
In addition to the elected officers above, President Churyk will be selecting members to fill the appointed officer positions for the coming year. Elected and appointed officer are described in the Section bylaws. A big thanks to all our officers, elected and appointed, for their service to our section!

Upcoming AAA Meetings:

2020 Teaching, Learning and Curriculum Section Midyear
Colloquium
Dallas, TX
11/6/2020 - 11/7/2020

2021 American Taxation Association Midyear Meeting
St. Louis, MO
2/18/2021 - 2/20/2021

2021 Forensic Accounting Section Research Virtual
Conference
3/4/2021 - 3/5/2021



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

Looking ahead, future AAA Annual Meetings will be held in:

Chicago, IL
(July 30 - August 4, 2021)

San Diego, CA
(July 29-August 3, 2022)



Excerpt from Notes of the July 2020 Council Meeting (by Cindy Durtschi, 2019-2020 Chair)

Executive Director Tracey Sutherland gave an overview on the past five months leading up to today's meeting and how changes had to occur due to being in a "virtual world" due to the COVID-19 pandemic.

John Hepp gave an update on the activities of the Council Advocacy Review Committee. The committee has developed a position statement regarding Congressional/outside regulatory action on the established independent standards-setting framework of the Financial Accounting Standards Board (FASB) and International Accounting Standards Board (IASB). The Committee will be able to present the entire resolution to the Council soon.

Cindy Durtschi reviewed the milestone events over the past year that occurred at Council Meetings:

- In November, Council populated the slate for the Board of Directors position of Director-Focusing on Membership
- Monte Swain was elected the 2020-2021 Council Chair-Elect
- Membership dues for the 2020-2021-member year were approved in March
- The 2020-2021 Nominations Committee was elected, and its members are Pat Poli, Scott Showalter, Steve Stubben, Wendy Tietz, and Scott Vandervelde
- Council participated in Segment website review activities
- Discussions about CPA Evolution and the AICPA/NASBA Guidelines occurred
- The Council Advocacy Review Committee has been working on its first proposal that was submitted regarding the AAA taking a formal position on an issue.

Nancy Nichols reviewed highlights of the year to come for Council, including:

- October - Council Committee on Awards Committee (CCAC) nominations and election
- November - Council Ballot Committee duties
- January - Council Chair-Elect call for nominations
- March - AAA Nominations Committee election and Council Chair-Elect election

She reminded Council members of the dates for the November and March meetings, noting that because of the pandemic these are subject to change. A poll will be sent to select a date for the April Webinar date/time in December.

She stressed the importance of keeping the lines of communication open between Council and the Segments and stressed the importance of the Segment Leaders including the Council Representatives at Executive Committee meetings. Additionally, Nancy asked questions of Council regarding the value of AAA membership and encouraging membership, including at the Segment level, who shared answers using Poll Everywhere. Those questions were (1) What do you see the as value for AAA members now?, (2) What can the AAA do to promote membership this year?, (3) What can Segments do to encourage membership?, and (4) What group of faculty should AAA focus on now?



GIWB Officers:

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). Elections are held each spring. In addition to the five elected positions, there are a number of other officer positions that are appointed, such as regional coordinator positions. If you are interested in serving in an appointed position, please let the President know.

All officers' duties are described on the GIWB Bylaws (shown below), e.g. Regional Coordinators. The function of regional coordinators is to ensure reviews of GIWB papers submitted to regional meetings and to set up a GIWB-related event, e.g. to give out a GIWB Best Paper Award to the best meeting paper that deals with GIWB-related research.

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

GIWB Bylaws are on GIWB Website:



The Bylaws provide information for activities of the GIWB Section, such as officer duties and awards criteria. The current Bylaws are shown later in this newsletter and shown on the Section Website (<http://aaahq.org/GIWB>).

Member News and Accomplishments:



*Dr. D. Larry
Crumbley, Texas
A&M University-
Corpus Christi*



*Dr. Edward
Milam,
Mississippi State
University*

Congrats to Charlene Henderson, D. Larry Crumbley, and Edward E. Milam on publication of their article, “Taxation of Estates and Gifts,” in *Handbook on Taxation* in 2019. Estate and gift taxes are imposed on the value of gratuitous transfers of assets from one individual to another. Gift taxes apply to lifetime transfers and are typically imposed on the donor on an annual basis. Estate and gift taxes should contribute to vertical equity in the US tax system. The estate tax is assessed on the taxable estate and is payable by the taxpayer’s estate nine months after the date of death. The taxable estate is equal to the gross estate reduced by allowable

deductions. Estate and gift tax rates are quite high, but tax revenues from estate and gift taxes remain consistently low.



*Dr. Derek W. Dalton,
Clemson University*

Congrats to Derek W Dalton, Jeremy M Vinson, Sally K Widener on publication of their article, “Is Prestige Only Beneficial? A Cost of Perceived External Prestige Among Accounting Employees” in *European Accounting Review* in 2020. Perceived external prestige (PEP), which is an employee’s belief of how outsiders view his or her organization, has a positive effect on multiple employee job outcomes. Prior research has not yet examined negative outcomes of PEP. Using structural equation modeling with survey data from a sample of 477 accounting professionals employed in public accounting firms, we find that PEP is negatively related to job satisfaction and positively related to turnover intentions through its relationship with perceptions of the competitiveness of coworker environment, thus documenting a cost of PEP. Overall, though,

we find that the net effect of PEP on job outcomes remains positive.



*Dr. Natalie Tatiana Churyk,
Northern Illinois University*

Congrats to Alan Reinstein, Natalie Tatiana Churyk, Eileen Z. Taylor, and Paul F. Williams on publication of their article in *Advances in Accounting Education: Teaching and Curriculum Innovations* in 2019. Despite formal ethics education and ethics-related continuing professional education (CPE) requirements, professional accountants continue to play a central role in enabling corporations to make unethical business decisions and take unethical business actions. Several jurisdictions in the United States require ethics education for licensure, but often the focus is on memorizing rules and regulations, rather than on providing tools to improve the moral practice of professionals and to help them resolve ethical dilemmas. The authors analyzed recent state Certified

Public Accountant (CPA) society course offerings and found much more emphasis on

Member News and Accomplishments - Continued

memorization than on ethical reasoning to satisfy State CPA CPE requirements. To improve accountants' ethical awareness and behavior, CPE providers should stress ethical reasoning rather than merely memorizing rules. Such changes will make future and present accountants and auditors more ethically aware, and thus more likely to improve their ethical decision-making. Nonetheless, the authors suggest that effective ethics education and training should start in the classroom with help from departmental advisory councils. Ethics courses offered in accounting programs as well as those offered by CPE providers can leverage the experience of members of advisory councils to create programs that resonate with professionals and foster lifelong ethical awareness and ethical reasoning skills.



Dr. Hannah
Michelle Russell,
Texas A&M
University



*Dr. Donald L.
Ariail,
Kennesaw State
University*

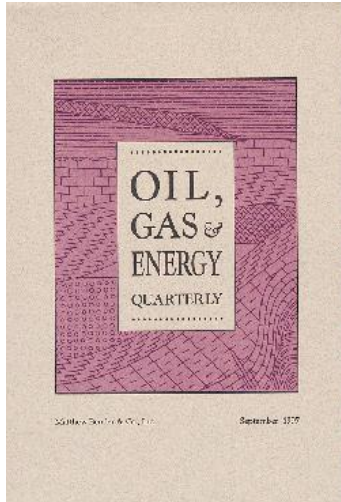


Dr. Katherine
Taken Smith,
Texas A&M
University-
Corpus Christi



*Dr. L.M.
Smith, Texas
A&M
University-
Corpus Christi*

Congrats to Hannah Michelle Russell, Donald L Ariail, Katherine Taken Smith, L Murphy Smith on publication of their article, "Analysis of compassion in accounting and business students, overall and by gender," in *Journal of Accounting Education* in 2020. Helping students to gain an understanding of accounting issues and to master technical skills are critical to their success in the accounting and business fields. At the same time, educators can assist students by helping them develop character and personal values such as compassion. Being compassionate has a positive impact on a person's life as well as on others with whom he or she interacts, such as colleagues, customers, investors, people in the supply chain, and others. One of the most well-known stories about compassion was told by Jesus of Nazareth, in his parable of the Good Samaritan. The well-known story offers a practical example of what it means to love other people, notably by a person of one race toward a person of another race. Research shows that compassion contributes to higher life satisfaction, better job performance, and improved organizational success.



CALL FOR PAPERS: THE OIL, GAS & ENERGY QUARTERLY

Greetings,

I have been editor of *The Oil, Gas & Energy Quarterly* for more than 40 years, and I am always looking for articles. Please go to my Quarterly website and check me out

<http://faculty.tamucc.edu/dcrumbley/>

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.

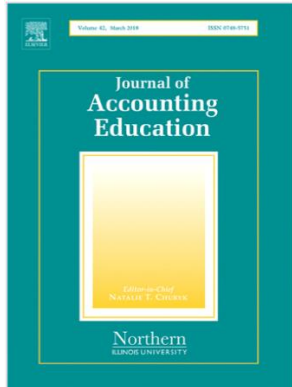
D. Larry Crumbley , CPA, Cr.FA, CFF, MAFF
Editor, *The Oil, Gas & Energy Quarterly*



Texas A&M University-Corpus Christi Motto: *The Island University*

Journal of Accounting Education

Call for Papers: Data analytics in auditing: What do we remove in order to add? (Special Issue)



The *Journal of Accounting Education* invites submissions for a special issue devoted to data analytics in auditing. Data analytics has become the hot topic in auditing practice and pedagogy. The key focus of panels and discussions to date has been on what firms would like students to know about data analytics when coming in as new audit hires. The answer: essentially “everything.”

However, it can be difficult for auditing educators to determine where, how, and to what extent data analytics should be integrated into existing courses, especially given the wide array of technical content already being covered. Therefore, the goal of this issue is to help faculty develop and integrate the use of data analytics in auditing courses. The editors for this special issue solicit high-quality manuscripts of various types and research paradigms (e.g., field or experimental investigations, archival, analytical, survey or case/exercise research) related specifically to integrating data analytics in the classroom. Examples include articles related to:

- Overall curricular learning objectives,
- Teaching methods,
- Assessment,
- Course design relating to how data analytics are being incorporated into stand-alone auditing courses with an emphasis on which “traditional” audit topics might receive less attention to make space for the incorporation of data analytics,
- Short cases/in-class exercises

To enhance early access, manuscripts will be published in regular journal volumes as accepted and later be pulled into a virtual special issue on the Journal of Accounting Education website.

Submissions should be made electronically through <https://www.editorialmanager.com/accedu/> starting **31 December 2020**. When submitting, select the issue type as 'Special issue' and then the article type as '**Special Issue on Auditing Data Analytics.**' The deadline for submissions is **31 December 2021**. Acceptances will be on a rolling basis with an anticipated virtual special issue completion for **December 2022**. Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Authors should submit the following items within the EM system: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) cover page, containing title of the manuscript and complete contact information for each author; and (3) manuscript copy itself,

without any author identification. For further information, please contact any of the following guest editors:

Dr. Pennie Bagley
Dr. Erin Hamilton
Dr. Christine Gimbar
Dr. Jodi Gissel

Journal of Accounting Education: General Information

The *Journal of Accounting Education* (JAEd) is a refereed journal published quarterly by Elsevier (<http://www.journals.elsevier.com/journal-of-accounting-education>). The JAEd is dedicated to promoting and publishing research on accounting education issues and to improving the quality of accounting education worldwide. The Journal provides a vehicle for making results of empirical studies available to educators and for exchanging ideas and instructional resources that help improve accounting education. The JAEd publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues. The Journal includes four sections: a Main Articles Section, a Teaching and Educational Notes Section, a Case Section, and a Best Practices Section. Manuscripts published in the Main Articles Section generally present results of empirical studies, although non-empirical papers are sometimes published in this section. Short papers on topics of interest to JAEd readers are published in the Teaching and Educational Notes Section. The Teaching and Educational Notes Section also includes instructional resources that are not properly categorized as cases, which are published in a separate Case Section. Instructional resources published in the JAEd should meet relevant educational objectives and be available for general use. The Best Practices Section is meant to highlight innovative and effective institutional and individual accounting educator practices in areas such as student recruitment, student advising, student engagement, and alumni relations.

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Journal of Accounting Education Call for Papers on Sustainability in Accounting Education (Special Issue)

It is increasingly acknowledged that accountants have an important role to play in contributing to sustainable development. In order to do so it is essential that accounting graduates are equipped with the necessary critical analysis, problem solving and collaborative skills, and a sound understanding of context, complexity and connectedness (Cho & Mäkelä, 2019; Lacy, Haines & Hayward, 2012). In the largest international study of CEO perspectives on sustainability of its time, it was found that CEOs perceived education to be the single most important issue with business leaders increasingly needing to articulate and quantify the contribution of sustainability in the language of accounting, and factor the risks associated with social and environmental issues into capital investment decisions. Business schools have a critical role to play in addressing this skills gap (Lacy et al., 2012), but to do so requires new ways of thinking about and approaching accounting education and training (Cho & Mäkelä, 2019; Gray, 2000). An interdisciplinary approach involving business, government, NGOs, civil society and a consideration of the United Nations Sustainable Development Goals is needed for the accountants of the future to help solve the problems of today (Cho & Mäkelä, 2019; Lacy et al., 2012; Bebbington & Unerman, 2018).

The *Journal of Accounting Education* (JAED) invites papers on any aspect of sustainability in accounting education for a special issue. Possible topics include but are not limited to incorporating the UN Sustainable Development Goals into accounting curriculum, preparing future accountants to contribute to a broader reporting landscape including the Global Reporting Initiative and Sustainability Accounting Standards Board Standards and the International Integrated Reporting Council Framework, student perceptions of sustainability in accounting education, incorporating sustainability related case studies into the accounting curriculum, facilitating interdisciplinary approaches in accounting education, and sustainability related work integrated learning for accounting students. Submissions should be made electronically through <https://www.editorialmanager.com/accedu/default.aspx> starting **1 August 2020**. When submitting, select the issue type as **VSI: Sustainability** in the drop-down menu. The deadline for submissions is **1 November 2021**. Acceptances will be on a rolling basis with an anticipated final special virtual issue final publication in early 2023.

Submitted papers **must be supported by relevant literature** and not be opinion based without support for the author's arguments. The same requirements for publication in the JAED main section will apply to the papers submitted for this special issue.

Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Authors should submit the following items within the EVISE system: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) cover page, containing title of the manuscript and complete contact information for each author; and (3) manuscript copy itself, without any author identification. For further information, please contact the following guest editor:

Claire Horner

Claire.Horner@utas.edu.au

Journal of Accounting Education: General Information

The *Journal of Accounting Education* (JAEd) is a refereed journal published quarterly by Elsevier (<http://www.journals.elsevier.com/journal-of-accounting-education>). The JAEd is dedicated to promoting and publishing research on accounting education issues and to improving the quality of accounting education worldwide. The Journal provides a vehicle for making results of empirical studies available to educators and for exchanging ideas and instructional resources that help improve accounting education. The JAEd publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues. The Journal includes four sections: a Main Articles Section, a Teaching and Educational Notes Section, a Case Section, and a Best Practices Section. Manuscripts published in the Main Articles Section generally present results of empirical studies, although non-empirical papers are sometimes published in this section. Short papers on topics of interest to JAEd readers are published in the Teaching and Educational Notes Section. The Teaching and Educational Notes Section also includes instructional resources that are not properly categorized as cases, which are published in a separate Case Section. Instructional resources published in the JAEd should meet relevant educational objectives and be available for general use. The Best Practices Section is meant to highlight innovative and effective institutional and individual accounting educator practices in areas such as student recruitment, student advising, student engagement, and alumni relations.

Natalie T. Churyk, PhD CPA

Editor-in-Chief

Journal of Accounting Education

William F. Doyle Endowed Professor of Accountancy

College of Business

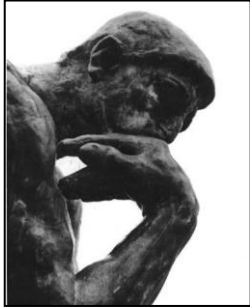
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Teaching News:



PowerPoint Presentations on Ethics: Available online

(bit.ly/teachbusinessethics) 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 (<https://goo.gl/8So2ym>) 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 100,000 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.

GIWB Section Membership Drive:

Tell others about the Gender Issues and Worklife Balance (GIWB) Section. 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. Over the years, the GIWB Section has offered numerous 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. When joining the AAA or when renewing membership, ask your colleagues to select and join the GIWB Section.

GIWB Website:



The GIWB website (<http://aaahq.org/giwb>) 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. Salma Boumediene of University El Manar (salma.boumediene1@msubillings.edu).

GIWB Section Awards for 2021:



As announced earlier on the AAA website, the Gender Issues and Work-Life Balance Section will be presenting four awards at the GIWB annual business meeting at the AAA meeting in Atlanta. The awards are described in the GIWB By-Laws (found at <https://aaahq.org/giwb>).

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 (published in the prior calendar year) regarding gender issues and work-life balance. Nominations due March 1.
3. KPMG Outstanding Published Manuscript Award: Awarded each year to the outstanding published manuscript (published in the prior calendar year) regarding gender issues and work-life balance. Nominations due March 1.
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. Nominations due March 1.

These awards have a significant impact highlighting 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.

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 these 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. publications, 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.
- Doctoral 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 be published in 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

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Professor of Accounting
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Lawrence.smith@tamucc.edu