



Gender Issues and Worklife Balance Newsletter
Spring 2019 Edition

GIWB Section Newsletter, Spring 2019

Newsletter Editor: L. Murphy Smith

Letter from the Section President



Dear GIWB Colleagues:

The Annual Meeting is fast approaching. San Francisco is a wonderful venue. Our annual breakfast/business meeting is tentatively scheduled for Tuesday, August 13, 2019. Our Section will have two research paper sessions on the program (see more about this later in the newsletter).

The meeting's theme is "Bold Transformations toward a Prosperous Society." That's been the story of the GIWB Section from the beginning, boldly transforming society, including the accounting field, into a more dynamic and prosperous place for all.

The meeting hotel, the Hilton San Francisco Union Square, is situated in the Theater District. From there, you can walk to ride the cable cars and see other San Fran sites. A bit farther, about a mile away are Chinatown and Nob Hill.

This past year being your GIWB Section President has been an honor and privilege. I've enjoyed working with old friends and making new friends. I want to thank all the members for supporting our Section. Please encourage your colleagues to join the Section. That alone advances our six missions, such as the first and fourth shown on <http://aaahq.org/GIWB>: (1) promoting knowledge and encouraging research in gender issues and worklife balance by identifying areas in need of research, facilitating the exchange of ideas and findings, and providing opportunities for exposure of research results; and (4) Increasing the awareness of the policies that assist professional women and men in successfully combining career and family.

I want to express special appreciation to our members who have given their time and energy in officer positions and other leadership roles, from tracking expenditures, helping set up the website, organize the annual meeting program, review paper submissions, participate in regional meetings (including organizing regional "GIWB Best Paper Awards"), and many other behind-the-scenes service activities. THANK YOU!

Here's a big reminder, please consider submitting a paper to *Journal of Accounting Education's* special issue on "Teaching about Gender Issues and Work-Life Balance in Accounting Education." Details are shown on p. 6 of this newsletter.

We have positive momentum! As President Lincoln famously said: "Let us strive on to finish the work we are in." Together we make a difference for good in promoting attention to two very big issues in the accounting field, which are really big issues for every field: the equitable treatment of women and men, and work-life balance. I can't recall a time that there has been more focus by society at large on the fair treatment of both genders. Similarly, work-life balance has never been more important, which research has connected to job performance and ethical behavior.

In conclusion, let's make our Section the best it can be. Please contact me if you have ideas or suggestions regarding the AAA or the GIWB Section. You can reach me by email at dariail1@kennesaw.edu. I look forward to hearing from you. Again, thanks for enabling me to serve as President of our grand Section.

Best regards,



Donald L. Ariail, School of Accountancy, Kennesaw State University
GIWB President



Highlighting GIWB Research at the 2019 American Accounting Association Annual Meeting, San Francisco, August 10-14

The 2019 Annual Meeting will be held in San Francisco this summer. The theme is “Bold Transformations Toward a Prosperous Society,” The GIWB Section will have two research paper sessions at this year’s meeting. Papers at each session include the following:

Astonishing Breakthroughs in Gender & Work-Life Balance Research

10:15 am-11:45 am Tuesday August 13, 2019

1. The Effects of Gender, Service Line, and Position on Turnover in Public Accounting Firms: A Test of Three-Way Interaction - Hossein Nouri, THE COLLEGE OF NEW JERSEY
2. Analysis of Compassion in Accounting and Business Students, Overall and by Gender - Hannah Michelle Russell, Texas A&M University; Donald L. Ariail, Kennesaw State University; Katherine Taken Smith, Texas A&M University-Corpus Christi; Murphy Smith, Texas A&M University-Corpus Christi
3. Local Religious Belief and Workplace Safety - Yuqi Gu, Western New England University; Connie X Mao, Temple University

Startling Discoveries in Gender & Work-Life Balance Research

2:00 pm-3:30 pm Tuesday August 13, 2019

1. Academic Independent Directors in China: Factors influencing Career Decision Making - Yehuda Baruch, University of Southampton; Lu Dai, Renmin University of China; Pingli Li, University of Southampton
2. Dining on the Job: An Exploratory Investigation of Free Meals Received by Accounting Academics - Charles JF Leflar, University of Arkansas
3. The consideration of gender in white collar crimes and implications for accounting - Ellen J Lippman, University of Portland; Teri Grimmer, University of Portland; McKenzie Ervin, University of Portland



The meeting hotel is the Hilton San Francisco Union Square, which is located in the Theater District and puts you in walking distance to cable cars and Moscone Center. The hotel is about 1 mile from Chinatown and Nob Hill. More info about the meeting at <http://aaahq.org/Meetings/2019/Annual-Meeting/>.



**HATS OFF TO THE GIWB SECTION
MEMBERS WHO VOLUNTEERED TO
REVIEW PAPERS AND MODERATE
MEETING SESSIONS FOR THE 2019
ANNUAL MEETING:**

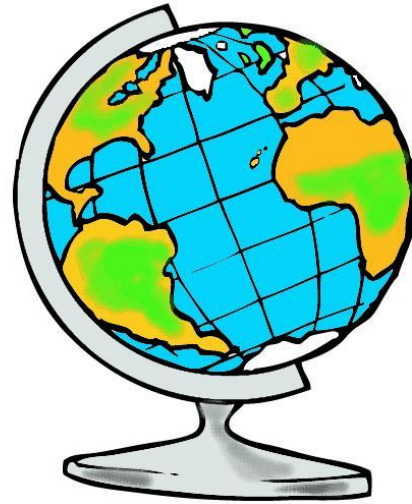
Ellen Bartley, Farmingdale State College
Dennis Bline, Bryant University
Salma Boumediene, Montana State University Billings
Kimberly Charron, University of Nevada, Las Vegas
D. Larry Crumbley, Texas A&M University-Corpus Christi
Timothy J. Fogarty, Case Western Reserve University
Charles JF Leflar, University of Arkansas
Pingli Li, University of Southampton
Ellen J Lippman, University of Portland
Dr. Neel Kamal Purohit, S. S. Jain Subodh P. G.
College, Jaipur-India
Yin Yang, CMU

Upcoming AAA Meetings:

2019 Ohio Region Meeting
Columbus (Dublin), OH
5/9/2019 - 5/11/2019

2019 Midwest Region Meeting
Chicago, IL
10/17/2019 - 10/19/2019

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



Looking ahead, after the 2019 meeting in San Francisco, future AAA Annual Meetings will be held in:

Atlanta, GA
(August 7-12, 2020)

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

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



BIG REMINDER



Journal of Accounting Education
**Call for Papers on Teaching about Gender
Issues and Work-Life Balance in Accounting
Education
(Special Issue)
DEADLINE 31 MAY 2019**

The *Journal of Accounting Education* invites submissions for a special issue devoted to gender issues and work-life balance (GIWB) as they relate to accounting education, in particular obtaining an understanding of how gender and/or work-life balance affect accounting education including descriptions of approaches that faculty can use to help students become aware of gender and/or work-life balance issues at school and in accounting practice. For example, research has shown that work-life balance is related to ethical performance; consequently, informing students via reading assignments, short cases, role-playing, team projects, etc. regarding the importance of work-life balance can benefit them while in school and later in their careers, thereby helping them attain and maintain the highest levels of ethical performance. Regarding gender, research has shown that the role of women in accounting has greatly increased over the past several decades, and that by having both male and female input has a positive impact on accounting practice, audit teams, corporate boards, etc. Consequently, informing students regarding the role of gender can help them in their future careers appreciate the contributions of both genders to the accounting profession and business practice.

Submissions for this special issue should be original work that deals in some manner with topics relevant to gender issues and/or work-life balance as they relate to accounting education (e.g., how gender issues and/or work-life balance should be taught in the classroom, course design, educational cases, teaching resources and to what extent post-graduate practical training might be needed). The editors for this special issue solicit high-quality manuscripts of various types and research paradigms (e.g., field or experimental investigations, archival, analytical or survey research). All relevant submissions will be considered.

Submissions should be made electronically through <http://ees.elsevier.com/accedu/default.asp>. When submitting, select the issue type as 'Special issue' and then the article type as '**Special Issue on GIWB in Accounting.**' The deadline for submissions is **31 May 2019**. Acceptances will be on a rolling basis with an anticipated special virtual issue publication in **March 2020**. Revisions received after that publication deadline will be scheduled for the next 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 either of the following guest editors:

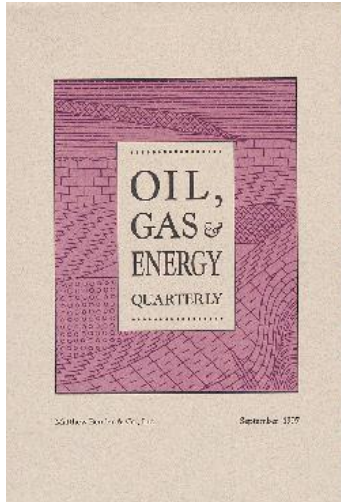
Dr. Marsha Huber
Larricia School of Accounting and Finance
Williamson College of Business
Youngstown State University
Phone: 614-406-1159
Email: mmhuber@ysu.edu

Dr. Lawrence Murphy Smith
Department of Accounting, Finance &
Business Law
Texas A&M University-Corpus Christi
Email: Lawrence.smith@tamucc.edu

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
William F. Doyle Endowed Professor of Accountancy
Editor-in-Chief, *Journal of Accounting Education*
College of Business
Northern Illinois University
DeKalb, IL 60115
Phone: 815-753-6210
Email: nchuryk@niu.edu



CALL FOR PAPERS: THE OIL, GAS & ENERGY QUARTERLY

Greetings,

I have been editor of *The Oil, Gas & Energy Quarterly* for more than 39 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*



Louisiana State University Motto: *Geaux Tigers*

**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 GIWB Section Bylaws were updated as of May 30, 2018. 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. Derek W. Dalton,
Clemson University*

Congrats to Steve Buchheit, Derek W Dalton, Troy Pollard, & Shane Stinson on publication of their article, “Crowdsourcing Intelligent Research Participants: A Student versus MTurk Comparison,” in *Behavioral Research in Accounting* in 2018. Their “results provide incremental assurance that MTurk participants are suitable subjects when accounting expertise is not explicitly required. [They] also provide evidence that screening MTurk workers on intelligence scores may benefit researchers who require participants with relatively high cognitive ability. “



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

Congrats to Dr. Don Ariail, Dr. K.T. Smith, & Dr. L.M. Smith, who received the “**Public Interest Best Paper Award**” at the SE-AAA meeting held in April 2019. Their paper, “Do United States Accountants’ Personal Values Match the Profession’s Values (Ethics Code)?” examines to what extent the values of the profession match to the personal values that accountants bring with them to the workplace. Congruence of personal values to organizational (the profession) values affects job performance, job satisfaction and ethical behavior.



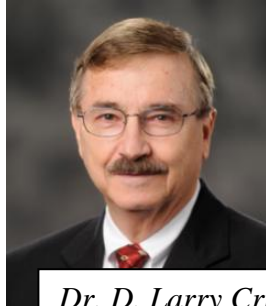
*Susanne
O'Callaghan,
Pace University*



*John Walker,
CUNY – Queens
College*

Congrats to Linda Jo Calloway, Susanne O'Callaghan, John Walker, Catherine Dwyer, & Raymond Elson, on publication of their article, “Assessing Perceived Digital Literacy between Science Majors and Information Systems Majors: A Pilot Study,” in Vol. 2, No. 1, 2018 of *Global Journal of Business Pedagogy*. Their study measured “perceived digital literacy between Computer Science students and Information Systems students, and between different demographics among all computing students.”

Member News and Accomplishments - Continued



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

Congrats to Joseph Wall, D Larry Crumbley, Lewis B Kilbourne, Caleb Blair, on publication of their article, “Cryptocurrencies Are Taxable and Not Free From Fraud,” in *Tax Notes* in 2018. “In this report, the authors discuss cryptocurrencies — especially bitcoin — and argue that because the IRS lists them as property, they are taxable, and because they are not as anonymous as once thought, they are not free from fraud.”



*PhD Student
Hannah M. Russell,
Texas A&M
University*



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

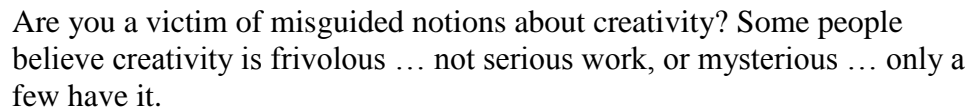
Congrats to Hannah M. Russell and L.M. Smith, on publication of their article, “How Corporate Internal Auditors can Advance Gender Equality,” in *Internal Auditing*, Vol. 33, No. 6, 2018. Their paper “describes how internal auditors and other corporate managers can assist corporations to attain corporate social responsibility goals, notably, to advance gender equality.”




*Dr. Liz Mulig,
University of Dallas*

Congrats to Liz Mulig, on publication of her article, “At the Home of the Deluxe Fruitcake: A Deluxe Case of Accounting Fraud,” in *Academy of Accounting and Financial Studies Journal* in Vol. 22, No. 2, 2018. “In this study, the author investigates an over \$16 million accounting fraud in a family owned and operated, privately held, company and examines the management shortcomings that allowed this fraud to be perpetrated over an eight-year period without detection.”

A Short Article: Active Learning Innovations in Introductory Financial Accounting
By Dr. Marsha Huber



 As educators, we can all participate in “Pro C” activities to enhance learning and add joy to our classes.

[illegible]

I use my “Pro C” talents to create new activities every semester. If my students loathe an activity, I ask myself, “How might I change this assignment to achieve the same learning goals, but in a more positive way?”

This year, I decided to use design thinking techniques, a type of creative process, to help them write memos.

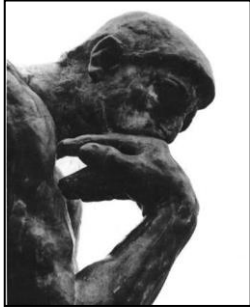
I give my students a tax problem. They read relevant cases and put data points and tax sources on stickies (see picture). They then sort between relevant and non-relevant and begin crafting their tax memos with the stickies. In about 20 minutes, the teams draft a tax memo, which they refine to hand-in the next day.

Voila, writing a tax memo became fun.

This fall, I also began experimenting with serendipity, the experience of running into unsought information, as a teaching tool. Elena Klevsky, assistant professor at New Mexico, and I are studying the use of serendipity in accounting education.

This spring, I asked my VITA students to write a summary about their serendipitous experiences after each tax preparation session. After a long day of completing 120 tax returns last Saturday, my students, chatting and laughing, were discussing what they were going write about that day. The idea of this assignment may seem silly, but at the same time, my students are amused by all the serendipitous tax surprises they encounter when preparing tax returns. I enjoy reading about them.

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 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.

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 new webmaster, Dr. Salma Boumediene of University El Manar (salma.boumediene1@msubillings.edu).

GIWB Section Awards for 2019:



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 San Francisco. The awards are described in the GIWB By-Laws (shown below).

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. Nominations due March 1.
3. KPMG Outstanding Published Manuscript Award: Awarded each year to the outstanding published manuscript 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 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 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

Dr. L. Murphy Smith, CPA
Newsletter Editor, GIWB Section
Professor of Accounting
Texas A&M University-Corpus Christi, RELLIS Campus
Lawrence.smith@tamucc.edu