



*Gender Issues and Worklife Balance Newsletter*  
*Spring 2020 Edition*

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**GIWB Section Newsletter, Spring 2020**

**Newsletter Editor: L. Murphy Smith**

**Letter from the Section President**



Greetings GIWB Colleagues,

I sincerely appreciate the opportunity to serve as the President of the GIWB Section for the 2019-2020 year. It has been a pleasure to meet with many of the members in our section. Given that we study gender issues and work-life balance concerns, I have always felt that our research is some of the most relevant and important research conducted within the academic accounting community.

We are disappointed that our first-ever joint mid-year conference with the Public Interest Section was cancelled due to the coronavirus COVID-19. Hopefully, we can get this scheduled again in a future year.

Prior to the annual meeting, I will be calling on everyone to make a concerted effort to help grow our section. Specifically, I will be asking five-ten of my colleagues and friends to join the section by sending out personalized emails to each of them with a link to sign-up for the section. I plan on sending these emails out closer to the annual meeting registration deadline, which is when most people register for different sections. I will be asking each of you to consider doing the same thing. If only a handful of us would do this, it would really help bolster the strength of our section.

Can't wait to see you in Atlanta at the Annual Meeting!

Best regards,

*Derek*

Dr. Derek W. Dalton, Clemson University  
GIWB Section President

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## Highlighting GIWB Research at the 2020 American Accounting Association Annual Meeting, Atlanta, GA, August 7-12

The 2020 Annual Meeting will be held in Atlanta, Georgia this summer. The theme is **STRONGER TOGETHER**. The meeting runs from August 7 through August 12, 2020, which includes the Annual Meeting and Conference on Teaching and Learning (CTLA).

The GIWB Section will be featuring research paper sessions and a panel session on gender issues and work-life balance. Our GIWB Section annual business meeting is tentatively scheduled for Tuesday morning, August 11. We hope you can attend. You can help make our Section and the AAA become an even stronger and more impactful association!

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*Atlanta: a phoenix rising from the ashes  
(after Sherman's march)*



*The Atlanta Cyclorama--a must-see for history buffs.*

*More info at:*

*<https://www.atlantahistorycenter.com/explore/exhibitions/cyclorama-the-big-picture>*

## HOTELS:

The meeting hotels are the Atlanta Marriott Marquis and the Hilton Atlanta. To receive the special conference rate be sure to: Identify yourself as attending the American Accounting Association Annual Meeting. Make your reservations by June 9, 2020. More hotel info at: <https://aaahq.org/Meetings/2020/Annual-Meeting/Hotel-Info>

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**NOVEL CORONAVIRUS (AKA COVID-19)  
LED TO CANCELLATION OF FIRST EVER JOINT CONFERENCE AND  
DOCTORAL/EARLY SCHOLAR CONSORTIUM OF  
THE PUBLIC INTEREST AND GENDER ISSUES AND WORKLIFE BALANCE  
SECTIONS**



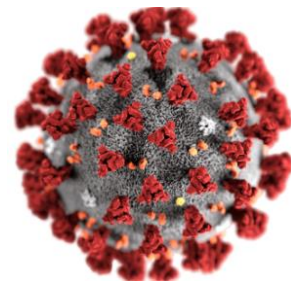
The first joint meeting to be held between the Public Interest and Gender Issues and Worklife Balance Sections was scheduled to be held in Washington, DC on **March 27-28, 2020** at the Capital Hilton. Due to the Covid-19 virus pandemic, the meeting was cancelled, hopefully to be rescheduled to a future time.

Both Sections view accounting as a social activity, with important consequences for accounting professionals and a variety of stakeholders. This conference, if held at a future time, will bring together these two AAA sections to promote knowledge sharing and research into a broad range of issues important to the public interest, and contributing to the quality of our common life, e.g. social and environmental accounting, government/profession regulation, ethics, gender issues in business and the accounting profession, and programs/policies that encourage successfully combining work and family lives.

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**NOVEL CORONAVIRUS (AKA COVID-19)**

The Novel Coronavirus aka COVID-19 closed campuses across the United States and other countries in the spring 2020. Around the globe, in-person classes were switched to an online format. In addition to its impact on education, in March 2020, sports organizations e.g. the NBA cancelled their seasons, businesses closed stores (e.g. Nike) or reduced shopping hours (e.g. Walmart). Perhaps the industry hit hardest is travel and tourism. Like the SARS (Severe Acute Respiratory Syndrome) outbreak of 2003, the COVID-19 is in the coronavirus family. Coronaviruses are zoonotic, meaning they are transmitted between animals and people. Covid-19 is thought to have originated in bats (like SARS), transmitted to an intermediary animal, and then to humans. Both SARS and COVID-19 likely first infected humans at wet markets. The COVID-19 virus may have originated at Wuhan's Huanan Seafood Wholesale Market, which was closed down January 1, 2020. Wet markets are so named because animals are often slaughtered while customers watch, thus putting people and animals, alive and dead, in close contact: pigs, snakes, chickens, civets, dogs, and more. This facilitates the spread of zoonotic diseases. More about COVID-19 is available from the CDC (<https://www.cdc.gov/coronavirus/2019-ncov/index.html>).



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### **Upcoming AAA Meetings:**

2020 Conference on Teaching and Learning in Accounting  
(CTLA)

Atlanta, GA

8/8/2020 - 8/9/2020

2020 Accounting Behavior and Organizations Research  
Conference

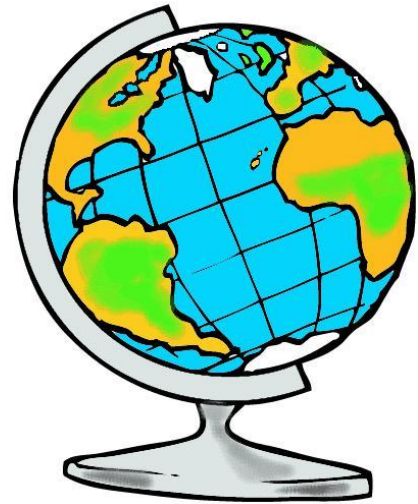
San Antonio, Texas

10/1/2020 - 10/3/2020

2020 Teaching, Learning and Curriculum Section Midyear  
Colloquium

Dallas, TX

11/6/2020 - 11/7/2020



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

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

**Atlanta, GA**

(August 7-12, 2020)

**Chicago, IL**

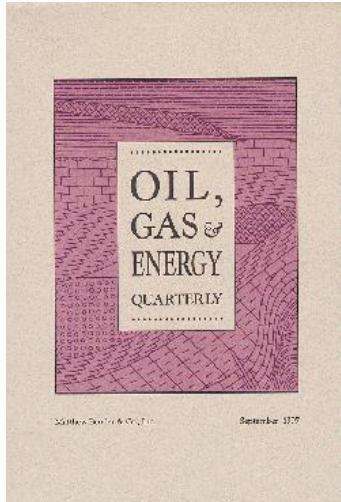
(July 30 - August 4, 2021)

**San Diego, CA**

(July 29-August 3, 2022)







## **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*

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**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>).

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**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>).

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## **Member News and Accomplishments:**



*Dr. Michelle McEacharn,  
University of Louisiana  
at Monroe*

Congrats to Michelle McEacharn, Katherine Boswell, Kriti Chauhan, & Sarah Siereveld on publication of their article, “Tenure clock policy transparency for biological clock (family friendly) events,” in *Administrative Issues Journal: Connecting Education, Practice, and Research* in 2019. Their paper investigated an important gender-related issue: the transparency of information on university websites regarding the policies in place related to leave and/or tenure clock extensions for child-related events such as childbirth, adoption, or placement of a foster child. The main purpose was to improve awareness about the policies existing in academia related to these events.



*Dr. Donald L. Ariail, Kennesaw State  
University and  
Dr. D. Larry Crumbley, Texas A&M  
University-Corpus Christi*



Congrats to Donald L. Ariail & D. Larry Crumbley and on publication of their article, “PwC and the Colonial Bank Fraud: A Perfect Storm,” in *Journal of Forensic and Investigative Accounting*, 11(3), 2019. There is an expectation gap as to the parties responsible to prevent and detect financial fraud (Kenney, 2019). In general, management is the responsible party. But suppose management is the party committing the fraud? A survey by the Anti-Fraud Collaboration Group in 2013 found that eighty-seven percent of the respondents felt that financial executives had primary responsibility for deterring financial reporting fraud. However, twenty percent of the external auditors felt that the board of directors/audit committees were primarily responsible (Bramwell, 2013).



*Dr. Liz Mulig,  
Southeastern Ok State  
University*

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 2018. Accounting fraud is of interest to the management of companies and society in general, as the cost is ultimately passed on to consumers. 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 eightyear period without detection. Findings indicate that there was mismanagement in the form of misplaced trust and a lack of internal controls and management oversight.

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### **Member News and Accomplishments - continued:**



*Dr. Derek W. Dalton,  
Clemson University*

Congrats to Steve Buchheit, Derek 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 2019. The use of online workers as research participants has grown in recent years, prompting interest in how online workers compare to traditional accounting research participants. While graduate students outperform both undergraduate and MTurk participants on common intelligence tests and across two reasonably complex tasks, we find that MTurk participants perform similarly to undergraduate accounting students. Overall, our results

provide incremental assurance that MTurk participants are suitable subjects when accounting expertise is not explicitly required. We also provide evidence that screening MTurk

workers on intelligence scores may benefit researchers who require participants with relatively high cognitive ability.



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



*Dr. Wayne Tervo,  
Murray State  
University*

Congrats to Amanda Grossman, Marshall Pitman, Murphy Smith, & Wayne Tervo on publication of their article, “Auditor Rotation Policies and Perceived Auditor Attributes in Texas School Districts,” in *Journal of Accounting and Finance*, 19(9), 2019. We surveyed Texas school districts in an attempt to ascertain their perceptions on auditor rotation, auditor changes and satisfaction with their current auditors.

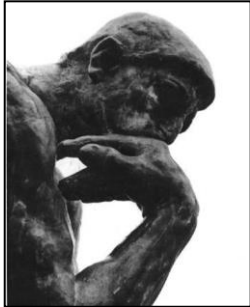
We find the overwhelming majority of district representatives

report no audit firm rotation policy, satisfaction with their current auditor’s performance, retaining the same auditor for at least five years, and no audit committee. Relevant to the decision-making process of many school districts, it appears that auditor rotation is not favored.



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## **Teaching News:**



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

([bit.ly/teachbusinessethics](http://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.

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## **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.

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### **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](mailto:salma.boumediene1@msubillings.edu)).

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### **GIWB Section Awards for 2020:**



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 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.

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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.
- 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.
- 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*

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Professor of Accounting  
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