



Gender Issues and Worklife Balance Newsletter
Spring 2017 Edition

GIWB Section Newsletter, Spring 2017

Newsletter Editor: L. Murphy Smith

Letter from the Section President



Dear Friends,

I hope your new term in 2017 is off to a great start. We are finally seeing some snow in Maryland; needless to say snow is welcome as long as it stays manageable :) Seems like just yesterday were in the Big Apple city enjoying the 100th anniversary of our esteemed organization! We had a few papers presented in our section at the annual meeting in New York, NY; I attended a couple presentations and really enjoyed the richness of the topics covered. The GIWB section had a lively and productive breakfast meeting.

The revised by-laws will be on our updated webpage shortly. We also discussed the possibility of holding a mid-year meeting with the Southwest AAA Region and the Federation of Business Disciplines. As there were too many concerns about the location(s) of this meeting, we decided to pursue other possibilities. If you have any suggestions in this matter, please send me an email. Regional meetings are always a great place to start presenting our research, get feedback before sending it off to a journal for publication and meet our friends. I am sure many of you have papers accepted at various regional meetings that will be coming up soon. I have heard from some regional coordinators that we do have papers submitted to our GIWB section! I am excited about the Mid-Atlantic regional meeting which has been my home for many years.

Our section is also fortunate to have four awards sponsored by the KPMG Foundation to recognize outstanding works and contributions to the GIWB section and research in this area. For the dissertation award and mentoring award, the recipient does not have to be a member of our section (we'd love to have you become a part of our family) but they/their work has to be nominated in order to be considered for the award. So get the word out; self-nominations are always welcome.

We hope to see all of you at the AAA meeting in San Diego, CA this summer. Please make sure you renew your membership with the GIWB section and join us for the breakfast meeting on Tuesday, August 8, 2017.

Sincerely,

Arundhati

Arundhati Rao, Ph.D. CFE

2017 American Accounting Association Annual Meeting, August 5-9 San Diego, CA

As the AAA begins its second century, the theme of the 2017 Annual Meeting in San Diego is "Imagining Our Future," exploring the roles that we can take to help shape the future.

Accounting will continue to be critical to a prosperous society, and as the world's leading academic accounting organization, we must respond to the changes in our global environment as Thought Leaders in Accounting. Please join us in San Diego August 5 through August 9, 2017 for the Annual Meeting and Conference on Teaching and Learning (CTLA) as we embark on our next 100 years, and help us to become an even stronger and more impactful association!



Update from the August 2016 Council Meeting, from Don Ariail, GIWB Council Rep:



2015-2016 Council Chair Audrey Gramling welcomed everyone to the August 2016 Council Meeting. Outgoing Council members were recognized for their service, and incoming Council members, as well as incoming Segment Leadership in attendance were also welcomed.

AAA Executive Director Tracey Sutherland reflected on our past 100 years and how we look in the Association's Centennial year. She discussed changes to the AAA Professional Staff, the ongoing renovation of the AAA Headquarters building, the introduction of the new AAA Journal covers, and the latest edition of the AAA History Book. The second "Accounting IS Big Data" Conference will be taking place in September in San Francisco, CA. The Cook Prize has been renamed the AAA / J. Michael and Mary Anne Cook / Deloitte

Foundation Prize. The Cooks were present for the Monday awards presentation to Markus Ahrens, Billie M. Cunningham, and G. Peter Wilson.

The August 2016 Annual Meeting surpassed attendance for prior years. The Annual Meeting mobile app was launched for the second year, and Centennial Interviews also continued this year.

Tracey, Bruce Behn, and Julie Smith David also discussed the "Top Things that You Should Know and Share with Members" handout which featured items at the Annual Meeting including the Centennial Celebration Reception, as well as the new AAA video which will be shown at the meeting, the introduction of the new AAA journal covers (which are featured in the Digital Library), the addition of the Academy of Accounting Historians as the latest AAA Section, and the AAA snapshot.

Upcoming Council activities were discussed, including the Council Ballot Committee, the Council Committee on Awards Committee, and the Council Governance Task Force which will look at creating a Council Guest Policy and a review of Segments. The ongoing need for strong communication between Council representation and Segment leadership was stressed.

Upcoming AAA Meetings:

2017 Forensic Accounting Research Conference
2/24/2017 - 2/25/2017
Orlando, FL

2017 Southwest Region/FBD Meeting
3/8/2017 - 3/11/2017
Little Rock, AR

2017 Government and Nonprofit Section Midyear Meeting
3/10/2017 - 3/11/2017
Long Beach, CA

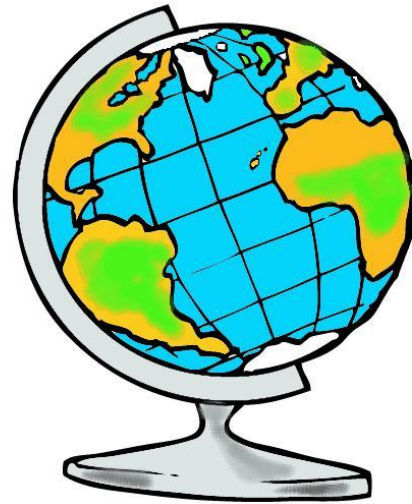
2017 Conference of the Public Interest Section
3/31/2017 - 4/1/2017
Washington, DC

2017 Western Region Meeting
4/6/2017 - 4/8/2017
San Francisco, CA

2017 Southeast Region Meeting
4/27/2017 - 4/29/2017
Miami, FL

2017 Mid-Atlantic Region Meeting
5/4/2017 - 5/6/2017
Arlington (Crystal City), VA

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

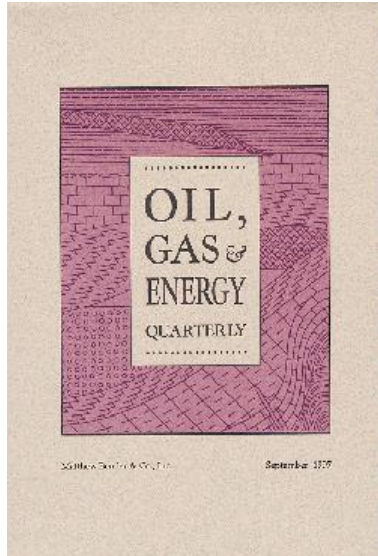


Looking ahead, after the 2017 meeting in San Diego, the next AAA Annual Meeting will be held in:

San Diego, CA (August 5-9, 2017)



National Harbor, MD-Washington, DC (August 4-8, 2018)



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.



Nominations of GIWB Officers to Serve in 2017-18:

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. Please let Aru know if you'd like to run for an office or serve in one of the appointed positions.

All officers' duties are described on the GIWB Bylaws (shown below). There is currently one unfilled regional coordinator position (Western). 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. 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:



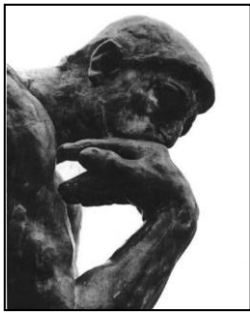
The GIWB Section Bylaws provide information for activities of the GIWB Section, such as officer duties and awards criteria. The newly revised Bylaws are shown later in this newsletter.

Member News and Accomplishments:



GIWB Section member and Dr. Don Ariail became President of the Georgia Association of Accounting Educators.

Teaching News:



PowerPoint Presentations on Ethics: Available online

(<http://goo.gl/O0Mxat>) 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 Awards for 2017:



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 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.
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 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.

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. Arundhati Rao of Towson University (arao@towson.edu).

GIWB - By-Laws

I. NAME OF ORGANIZATION

The name of this organization shall be the Gender Issues and Worklife Balance Section of the American Accounting Association.

II. OBJECTIVES

The Gender Issues and Worklife Balance (GIWB) Section of the American Accounting Association has the overall objective of facilitating interaction among Association members regarding gender issues and worklife balance as they relate to accounting practice, research, and education.

SPECIFIC OBJECTIVES INCLUDE BUT ARE NOT LIMITED TO:

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.
2. Fostering opportunities to enrich women's and men's professional lives so they may reach their full potential as scholars and practitioners; facilitating increased participation of women in professional conferences, committees, and editorial boards of publications.
3. Providing a forum in which Association men and women can discuss the impact of gender in the workforce, and encouraging interdisciplinary exchanges between accountants and members of other learned groups.
4. Promoting equitable treatment of women and men in business and academia, and promoting classroom knowledge and sensitivity to gender issues and worklife balance.
5. Increasing the awareness of the policies that assist professional women and men in successfully combining career and family.
6. Determining and exploring those areas in which accountants' unique financial expertise can improve the economic and social well-being of women and men in contemporary society.

In order to meet its objectives, the Gender Issues and Worklife Balance Section will sponsor the following activities, consistent with American Accounting Association policy:

1. Session(s) and appropriate programs at the annual and regional meetings of the Association.
2. Publication of a newsletter to disseminate information regarding members' research, forthcoming Association programs, accounting conferences of interests, topics for potential research, and other relevant issues.
3. Provide assistance to members for preparation of research, educational materials and programs, employment information, and other activities as needed.

Bylaws - continued

III. MEMBERSHIP

1. All persons who pay the annual dues levied by the Gender Issues and Worklife Balance Section, subject to the rules of the American Accounting Association, shall be members of the Section.
2. All members of the section are eligible to vote, hold office, and participate in all activities of the Section, and are entitled to all of its other privileges.

IV. DUES AND FEES

1. Annual dues and all changes therein shall be recommended to the membership by the Executive Committee, within the limits imposed by the American Accounting Association, for approval by the membership at the annual meeting.
2. Fees may be charged to participating individuals for publications, special activities, and meetings (excluding regular sessions at national and regional American Accounting Association meetings). The fees charged are set by the President subject to a majority vote of the Executive Committee.

V. EXECUTIVE COMMITTEE

The Executive Committee of the Section shall consist of the Immediate Past President, Current President, President-Elect, Vice-President of Research, Vice-President of Practice, Secretary-Treasurer, Membership Coordinator, Coordinator of Regional Activities, AAA Council Representative, and the Newsletter Editor. The President shall call the meetings of the Executive Committee and with any other three members, shall constitute a quorum. The Executive Committee shall act as an advisory committee for the President in coordinating overall Section activities. Specifically, the Executive Committee shall aid the President in:

1. formulating short- and long-run programs for the Section and presenting these programs to the membership;
2. approving the annual budget of the Section;
3. establishing and staffing standing and ad hoc committees as needed by the Section;
4. insuring communication and coordination among regional and national Section activities;
5. appointing Section offices if they are vacated between elections;
6. reporting to the Section membership, at least annually, on major actions and activities; and,
7. carrying out other activities specified by the Section Bylaws.

VI. ELECTED OFFICERS

The elected officers of the Section shall consist of the President-Elect (who automatically becomes President in the subsequent year), Vice-President of Research, Vice-President of Practice, Secretary-Treasurer, and AAA Council Representative.

- A. The President shall serve a one-year term. The duties of the president shall be:

Bylaws – continued

1. to direct the affairs of the Section and carry out the programs approved by the Section membership.
2. to preside at the annual and other meetings.
3. to know the duties of the other officers and ensure that their work is done in a timely and competent manner.
4. to charge and appoint committees and task forces.
5. to authorize expenditures of Section funds in accordance with the budget adopted by the Section Executive Committee.
6. to cooperate with the President of the American Accounting Association relative to Sectional activities at the annual meeting.
7. in consultation with the President-Elect, to appoint the Membership Coordinator and the Newsletter Editor.
8. to appoint the Coordinator of Regional Activities and to work with the Coordinator of Regional Activities and the American Accounting Association Regional Vice-Presidents to encourage Section involvement at the regional meetings.

B. The President-Elect shall serve a one-year term and upon completion of this term, shall become the President of the Section. The duties of the President-Elect shall be:

1. to assume the duties of the President in the event the President is unable to serve.
2. to perform duties assigned by the President and Executive Committee.
3. to make recommendations for activities and programs to the membership at the annual meeting of the Section.

C. The Vice-President of Research shall serve a one-year term (and is eligible for re-election). The duties of the Vice-President of Research shall be:

1. to perform those duties assigned by the President and Executive Committee
2. to direct relevant research activities, including:
 - a. to liaison among Section members regarding their research.
 - b. to promote research of the section.
 - c. to establish networks between section members, the AAA, and organizations outside of the AAA pursuing similar accountability, economic, and social issues.
 - d. to encourage and prepare grant and funding proposals.

D. The Vice-President of Practice shall serve a one-year term (and is eligible for re-election). The duties of the office shall be:

1. to perform those duties assigned by the President and Executive Committee.
2. to make recommendations to the membership at the annual meeting and through the Newsletter concerning current, past, and future gender issues and worklife balance issues affecting accounting practice.
3. to serve as a liaison between the Section and members of the professional community including the communication of research results with implications for practice to the professional community.

Bylaws - continued

E. The Secretary-Treasurer shall be elected for a two-year term and is eligible for re-election but cannot serve more than two consecutive terms. The duties of the Secretary-Treasurer shall be:

1. to supervise the keeping of the records of Section meetings, activities, and procedures.
2. to work with the Executive Director of the American Accounting Association relative to the collection and disbursement of Sectional funds.
3. to provide assistance and guidance for the dissemination of information to members (such as through newsletters or bulletins).
4. to prepare an annual report of the financial status of the Section.

F. The AAA Council Representative shall be elected for a three-year term. The duties of the Council Representative shall be:

1. to represent the Section at the AAA Council meetings;
2. to advance the overall goals of the AAA and the GIWB Section; and,
3. to give a report of Council activities at the Section's annual business meeting.

G. No Section officer shall receive compensation, honoraria, professional fees, stipends, etc. for the performance of Section duties. Officers may be reimbursed from Section funds for expenses incurred in connection with the performance of their duties under guidelines established by the Executive Committee.

VII. ELECTION OF OFFICERS

1. A Nominating Committee shall consist of the Current President, the President-Elect, the Vice-Presidents, and the two most immediate past Presidents of the Section willing to serve. The President shall serve as the chairperson. The Nominating Committee shall solicit nominations from the membership and prepare a slate of nominees for the positions of President-Elect, Vice-Presidents, Secretary-Treasurer, and AAA Council Representative. The slate shall be presented to the membership approximately sixty days prior to voting and the voting must take place on or by May 1. The final slate of officers shall include those individuals nominated by the Nominating Committee and those nominated by petition of ten or more members of the Section (and presented to the Nominating Committee by March 1), and shall be presented to the membership by mail or via the Internet.

2. Any member may submit nominations to the Nominations Committee for officer positions of Vice-President, President-Elect, Secretary-Treasurer, and AAA Council Representative. All officer nominees must be members in good standing of the Section and must indicate a willingness to serve the Section, and to attend the annual GIWB business (breakfast) meeting.

3. Election of the officers shall be by majority vote of those GIWB members voting by mail, facsimile, or electronic. After their election, these officers shall take office immediately following the conclusion of the next annual meeting.

VIII. APPOINTED OFFICERS

The appointed officers of the Section shall consist of the Coordinator of Regional Activities, the Membership Coordinator, and the Newsletter Editor.

A. Coordinator of Regional Activities shall be appointed by the President-Elect for a one-year term and is eligible for re-appointment. The duties of the Coordinator of Regional Activities shall be:

1. to annually appoint regional coordinators for the Section activities within each region of the American Accounting Association. Each regional coordinator is encouraged to work with the regional program chair to set up a GIWB-related event, e.g. giving out at the regional meeting a 'Best Paper Award for Research on Gender and/or Work-life Balance.'
2. to work with the regional coordinators to encourage and promote sessions at regional meetings of the American Accounting Association, as well as at other programs and activities, designed to further the stated objectives of the Gender Issues and Worklife Balance Section.

B. Membership Coordinator shall be appointed by the President for a one-year term and is eligible for re-appointment. The duties of the Membership Coordinator shall be:

1. to annually appoint regional membership coordinators for the Section within each region of the American Accounting Association;
2. to work with the regional membership coordinators to encourage Section membership within each region;
3. to maintain membership listings of the Section; and,
4. to work with the Executive Director of the American Accounting Association regarding all aspects of Section membership.

C. Newsletter Editor shall be appointed by the President for a one-year term and is eligible for re-appointment. The duty of the Newsletter Editor shall be to edit and publish a Section Newsletter on a timely (normally twice each year unless exceptional circumstances warrant additional issues) basis.

D. No Section coordinator shall receive compensation, honoraria, professional fees, stipends, etc. for the performance of Section duties. Coordinators may be reimbursed from Section funds for expenses incurred in connection with the performance of their duties under guidelines established by the Executive Committee.

IX. MEETINGS

The Section shall hold an annual meeting in conjunction with the annual meeting of the American Accounting Association. All matters coming before the Section membership at the meeting shall be decided by a majority vote of those members present and voting.

Bylaws – continued

X. EXPENDITURES

Procedures for the expenditure of funds shall be established and monitored by the Executive Committee. Expenditures may not be made or debts incurred in the name of the Section in an amount which exceeds the unencumbered funds available to the Section during the current year.

XI. AMENDMENTS

Amendments to the Bylaws may be proposed by the officers of the Section or by a petition of not less than 10 members of the Section or by a motion at the annual meeting approved by a majority of those present. Amendments proposed by the officers, by petition, or at the annual meeting shall be distributed in writing to the membership 60 days prior to the vote of the membership. The material so distributed shall contain both the old bylaws and the proposed change(s) along with the rationale for the proposed change(s). Vote of the membership shall be by mail or electronic ballot after a 60-day notice to the membership. Amendments to the Bylaws must be approved by two-thirds majority of the members voting.

XII. AWARDS

1 Best Paper Award

A Best Paper Award will be awarded each year to one of the papers presented at the Annual Meeting. In order for a paper to be considered, at least one author must be a member of the section. The selection will be made by a Committee chaired by the Annual Meeting Program Coordinator.

2. Outstanding Dissertation Award

An Outstanding Dissertation Award will be given each year to the outstanding dissertation selected from dissertations submitted for consideration. The winning dissertation need not be focused solely on gender issues and worklife balance, but must include some aspects of gender issues and worklife balance. The selection will be made by a Committee co-chaired by the President and Vice-President of Research. Nominations must be submitted by a Section member by March 1 for dissertations completed in the prior calendar year.

Bylaws - continued

3. Outstanding Published Manuscript Award

An Outstanding Published Manuscript Award will be given each year to the outstanding manuscript selected from published articles submitted to the Section for consideration. The winning manuscript need not be focused solely on gender issues and worklife balance, but must include some aspects of gender issues and worklife balance. In order for a manuscript to be considered, at least one author must be a member of the section. The selection will be made by a Committee co-chaired by the President and Vice-President of Research. Nominations must be submitted by March 1 for manuscripts published in the prior calendar year.

4. Mentoring Award

A Mentoring Award will be awarded each year to a special mentor (female or male) who has affected the lives of students in accounting. Nominated candidates (men and women) will be judged on the following criteria: a) Demonstrated significant mentoring of women and men in the accounting profession; mentoring will be measured by the levels of achievement of those women and men; b) A demonstration of such activities for at least ten years. The selection will be made by a Committee co-chaired by President and President-Elect of the Section. The award will be given each year to the most outstanding person nominated. Nominations must be submitted by March 1. The award winner cannot be a recipient of this award in the preceding five year period.

Awards will be presented at the GIWB's annual business meeting. To facilitate attendance at the meeting, award recipients will be notified of their selection by April 1 prior to the meeting. For an award recipient who is unable to attend the meeting, the award will be mailed to the recipient's address.

Revised August 2016

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