



*Gender Issues and Worklife Balance Section Newsletter
Spring 2021 Edition*

GIWB Section Newsletter, Spring 2021

Newsletter Editor: L. Murphy Smith

Letter from the Section President



Greetings GIWB Colleagues,

I trust you are all doing well in your virtual environments. Please join our first joint conference for the PI/GIWB/CAAC (Public Interest and Gender Issues & Worklife Balance Sections and the Canadian Alternative Accounts Community). The meeting will be held virtually on April 15-17. The program will include traditional research paper presentations; a panel discussion on the global pitfalls and opportunities of research in relation to the pandemic; a networking session on bridging research and practice; and a continuing social and professional conversation on our role as public intellectuals.

Elections open at the end of April. Please vote for the next slate of officers.

The virtual AAA Annual Meeting (August 2- 5, 2021) is quickly approaching. Submissions are being reviewed by our program chairs (Bambi Hora and Murphy Smith) and award winners are currently being selected by the award committees/chairs. A big thank you to the KPMG Foundation for their support of our section and the awards. A shout out to all of those who submitted presentations/panel ideas and to those nominating colleagues for awards. Award winners will be announced at our business meeting. KPMG has also graciously agreed to participate in a panel on gender issues & work-life balance during the annual meeting.

In closing, I wish everyone a healthy and successful second half of the semester.

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

Upcoming AAA Meetings:

2021 Joint Conference and Doctoral/Early Scholar
Consortium of the PI and GIWB Sections
4/15/2021 - 4/17/2021

2021 Spark: Meeting of the Regions
5/24/2021 - 5/26/2021

2021 Accounting Behavior and Organizations Research
Conference
San Antonio, TX
10/7/2021 - 10/9/2021

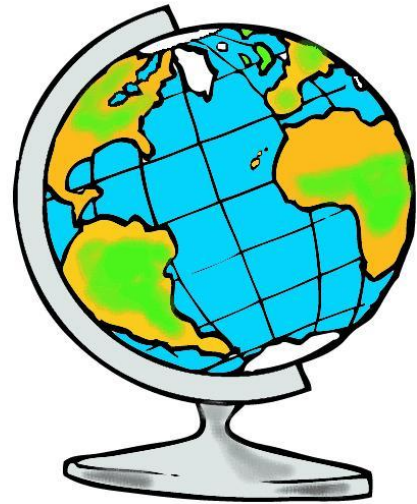
2021 Diversity Section Meeting
Bethesda, MD
10/23/2021 - 10/24/2021

2021 Teaching, Learning and Curriculum Section Midyear Colloquium
San Antonio, TX
10/29/2021 - 10/30/2021

2022 American Taxation Association Midyear Meeting
St. Louis, MO
2/10/2022 - 2/12/2022

2023 American Taxation Association Midyear Meeting
Washington, DC
2/23/2023 - 2/25/2023

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



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

Virtual

(August 2-5, 2021)

Theme: “Be
Courageous in the
Midst of Challenge”

San Diego, CA

(July 29-August 3,
2022)

Denver, CO

2023 Annual Meeting
(8/4/2023 - 8/9/2023)



Member News and Accomplishments:



Congrats to Marsha M. Huber, Maria A. Leach-López, Eunsuh Lee, & Shirine L Mafi on publication of their article, "Improving accounting student writing skills using writing circles," in *Journal of Accounting Education* in 2020. The authors state that an “ongoing debate exists as to whether writing should be taught in accounting classes. We took on this challenge and found accounting student writing can be improved without overburdening faculty members, requiring very little class time. This article proposes using a peer review method, called writing circles (WCs), that takes 15 min to teach

<i>Dr. Marsha M. Huber, Youngstown State University</i>	<i>Dr. Maria A. Leach-López, University of South Dakota</i>
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and can improve the quality of student writing.”



<i>Dr. Hannah Michelle Russell, Texas A&M University</i>	<i>Dr. Wayne Tervo, Murray State University</i>	<i>Dr. Donald L. Ariail, Kennesaw State University</i>	<i>Dr. L.M. Smith, Texas A&M University-Corpus Christi</i>
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Congrats to Hannah Michelle Russell, Wayne Tervo, Donald L Ariail, & L Murphy Smith on publication of their article, “Relationship of Economic Freedom to Economic Performance, Gender Equality, and Social Progress,” in *World Economics Journal* in 2020. This study examines the relationship of economic freedom, as measured by the Economic Freedom Index, to economic performance (GDP), gender equality, and social progress. Prior research suggests that business activity is more robust in societies that are more economically free with lower government involvement. Business managers play key roles in their firms’ advancing corporate social responsibility. Findings of this study indicate that higher levels of economic freedom are significantly positively related to the social factors of gender equality and social progress, important issues to socially responsible business firms.



*Dr. Alan Reinstein,
Wayne State
University*



*Dr. Natalie
Tatiana Churyk,
Northern Illinois*

Congrats to Timothy Fogarty, Alan Reinstein, and Natalie Tatiana Churyk on publication of their article, "Is Peer Review Having a Mid-Life Crisis?" in *The CPA Journal* in 2020. The authors point out that when "people reach a certain age, a questioning of purpose and direction often happens. Although the entertainment media often satirizes such events, the opportunity to reflect about basic values and to review meaningful accomplishments after a long run may

have unrecognized value. Along similar lines, when a profession adopts a program designed to achieve valuable results, an interim review is warranted. ... CPA firms directly benefit from receiving peer reviewers' comments on how to improve quality. Intangible benefits include a source of pride and competence, and a means to market their firms' quality to bankers and other parties."



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

Congrats to Charles Enis, Amy J. N. Yurko, and Joseph P. Yurko on publication of their article, "Does the Marriage Tax Differential Influence Same-Sex Couples' Marriage Decisions?," in *Journal of Marriage and Family* in 2020. Prior research has examined the impact of the federal marriage tax penalty on married couples, but this was mostly prior to the 2015 Supreme Court decision to legalize same-sex marriage. This article examines the impact of the federal marriage tax penalty (penalty) or federal marriage bonus (bonus) on the marriage decisions of same-sex couples. "[W]e hope that future courts consider the [marriage tax differences] and use the evidence presented in this article to understand the consequences of imposing a tax burden on couples' fundamental right to marry."

HELP!
Call for Participation in Research Study
From GIWB Section Colleague

Dear GIWB Section Colleague:

I need your help!

I am conducting a confidential survey of accounting faculty of the perceived ethicality of academic leaders and accounting faculty job satisfaction. Your participation in this research is requested.

Once the survey data is collected, which should be within the next few months, I will have a sweepstakes drawing for 20 gift cards, each worth \$30. If you decide to participate in the sweepstake drawing, please follow the separate link provided at the end of the survey. By entering your contact information there, you will be eligible for the drawing but will not have your name associated with your survey input. Thus, your confidentiality, which is paramount to both you and me, will be fully protected. So, if you participate, please be candid.

Collecting data on faculty perceptions of the ethics of their supervisors is, of course, a very sensitive subject. As far as I know, no prior research has investigated the ethical tone-at-the-top in accounting academia and little research has addressed the job satisfaction of accounting faculty. Therefore, I really need your help!

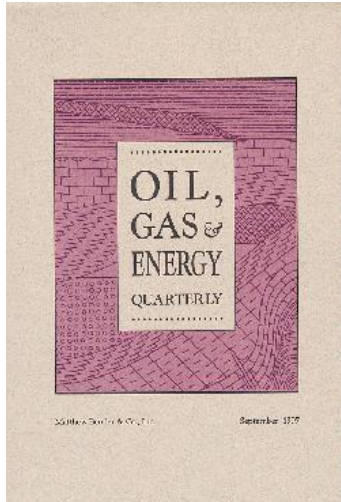
If you decide to participate, please go to the following Qualtrics link:

https://kennesaw.co1.qualtrics.com/jfe/form/SV_9LggTHjBtIXEM6h

Thank you in advance for your participation.

Don

Dr. Donald L. Ariail, CPA, CFF, CGMA, FABFA
Professor of Accounting
Kennesaw State University



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*

VERY EXCITING – FIRST EVER MIDEAR CONFERENCE!

2021 Joint Conference and Doctoral/Early Scholar Consortium of the PI and GIWB Sections

The first joint conference between sections of the American Accounting Association and the Canadian Alternative Accounts Conference community will be held virtually on April 15-April 17, 2021. The conference will include a Doctoral/Early Scholar Consortium on Thursday morning and plenary/panel and research paper sessions on Friday and Saturday.

Please register and attend virtually: <https://aaahq.org/Meetings/2021/Public-Interest/Program>

The AAA PI and GIWB Sections and our partner AAC all view our accounting conference as a social activity, with important consequences for accounting practitioners and a variety of stakeholders. This conference seeks to bring members of our communities who have similar interest to promote knowledge sharing and research in an inclusive and supportive forum using a broad range of research methods and covering a broad range of issues.

The conference will provide participants with an opportunity to present their research and/or to participate in the discussion of others' research in concurrent sessions, to hear from colleagues regarding contemporary developments in research, and to discuss different topics and issues regarding the undertaking of accounting research. We especially invite accounting researchers and doctoral students to present studies on the various social and ethical responsibilities of accounting, as well as work that explores measurement issues regarding the economic and social well-being of women and men in contemporary society. We also call for studies that challenge dominant representations of accounting in its diverse and multiple histories, contexts and communities.



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

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CALL FOR PAPERS

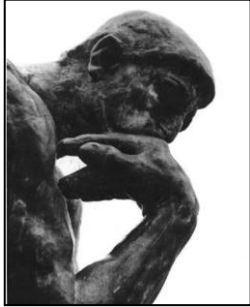
ISSUES IN ACCOUNTING EDUCATION

Diversity, Equity and Social Justice in Accounting Education

Issues in Accounting Education requests submissions for a themed issue on “Diversity, Equity and Social Justice in Accounting Education” to be published during 2022. This themed issue especially encourages educational research utilizing a range of qualitative and quantitative methodologies to explore the intersection of diversity, equity, and social justice with accounting education pedagogy and curriculum, accounting students and new professionals, and accounting faculty and programs. Theoretical articles, case studies, experimental, archival, qualitative, and opinion pieces will be considered.

Submissions should be prepared in accordance with Issues in Accounting Education’s editorial policy and style guide and submitted by Tuesday, November 30, 2021, via the journal’s normal submission process.

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.

Here's How to Add the GIWB Section to an Existing AAA Membership:

- Go to the AAA website and in the top right corner, click on "Login" and then enter your AAA username and password when prompted.
- Click on your name when it appears on the screen's upper right. Now your Member Dashboard is open.
- Under the heading "Online Store," click on Sections & Print Options. From this page, you can quickly complete the process of joining 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.



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>).

ELECTED OFFICERS, 2020-21



President:
Natalie Tatiana Churyk, Northern Illinois University
nchuryk@niu.edu



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 selects members to fill the appointed officer positions. 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!

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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