



Gender Issues and Worklife Balance Newsletter
Summer 2018 Edition

GIWB Section Newsletter, Summer 2018

Newsletter Editor: L. Murphy Smith

Letter from the Section President



Dear GIWB members,

Wow, the annual meeting is almost here!

It's been a pleasure working for and with you over the last year. I am excited to announce our collaboration with the editor, Natalie Churyk, and the *Journal of Accounting Education*, regarding a special edition for education papers related to GIWB issues (see call for papers later in this newsletter). We are also working on our Hall of Fame initiative which we will present at the breakfast meeting (and maybe a few more surprises).

I want to thank all the GIWB officers, committee and program chairs, newsletter editor, and sponsors for your contributions this year to the section. As my presidency comes to an end, it has been an honor to work with you.

I hope to see you all at the GIWB breakfast on Tuesday morning, August 7, 6:45am–8:15am. We will be doing a well-being exercise during breakfast which will be fun!

Have a great summer and see you soon,

Sincerely,

Marsha

Marsha M. Huber
GIWB President and
Professor of Accounting
Youngstown State University

2018 American Accounting Association Annual Meeting, August 4-8, Washington, DC

The theme of the 2018 Annual Meeting in Washington, DC is “Pathways to a Sustainable Future,” exploring opportunities for accounting and the academy to shape the future. Business processes, global markets, information exchanges, and higher education are all undergoing radical transformations. The accounting profession, broadly defined, is not immune to the forces behind these changes, and it is being challenged to adopt new technologies, practices, and frameworks to strengthen its role as a foundation to our prosperous society. Sessions at this year’s Annual Meeting will explore the challenges and opportunities facing the accounting profession, with an eye toward implications for the academy. We have the responsibility to inform society to support constructive change and to redesign our programs and institutions to reflect the changing environment.





**HATS OFF TO THE GIWB SECTION
MEMBERS WHO VOLUNTEERED TO
REVIEW PAPERS AND MODERATE
MEETING SESSIONS FOR THE 2018
ANNUAL MEETING:**

Elizabeth Almer, Portland State University
Penelope Bagley, Appalachian State University
Ellen Bartley, Farmingdale State College
Dennis Bline, Bryant University
Yun-Sheng Chen, University of the Pacific
Marilyn Colpitts, Embry Riddle Aeronautical
University
Timothy J. Fogarty, case western
Jie Hao, University of Texas San Antonio
Marsha M Huber, Youngstown State University

Soonchul Hyun, University of Calgary
V M Iyer, University of North Carolina at Greensboro
Denise Silva Ferreira Juvenal, FIPECAFI and Pref. Cidade do Rio de Janeiro
W. Eric Lee, University of Northern Iowa
Juan Mao, University of Texas at San Antonio
Alexey Nikitkov, Brock University
Jong Chool Park, Old Dominion University
Neel Purohit
Mary Sasmaz, CWRU
Karin E Shields, Birkbeck, University of London
L. Murphy Smith, Texas A&M University-Corpus Christi
Xinmei Xie, California State University Stanislaus
Yeqin Zeng, ICMA Centre, Henley Business School, University of Reading

Upcoming AAA Meetings:

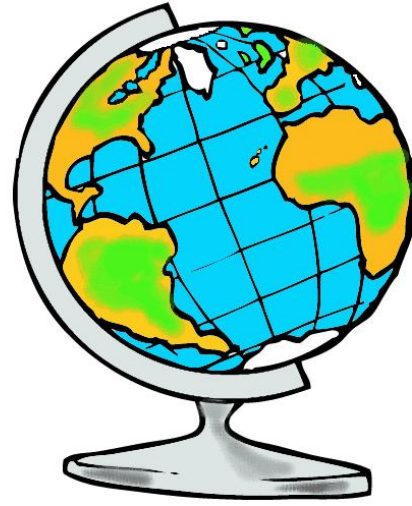
2018 Midwest Region Meeting
Indianapolis, IN
10/4/2018 - 10/6/2018

2018 Accounting, Behavior and Organizations Research
Conference
Phoenix, AZ
10/12/2018 - 10/13/2018

2018 Northeast Region Meeting
Old Greenwich, CT
10/18/2018 - 10/20/2018

2018 Diversity Section Meeting
Atlanta, GA
10/27/2018 - 10/28/2018

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



Looking ahead, after the 2018 meeting in DC, future AAA Annual Meetings will be held in:

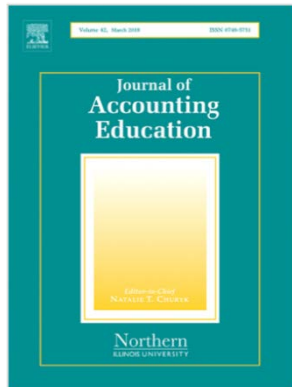
San Francisco
(August 9-14, 2019)

Atlanta, GA
(August 7-12, 2020)

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

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





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

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> starting **1 October 2018**. 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:

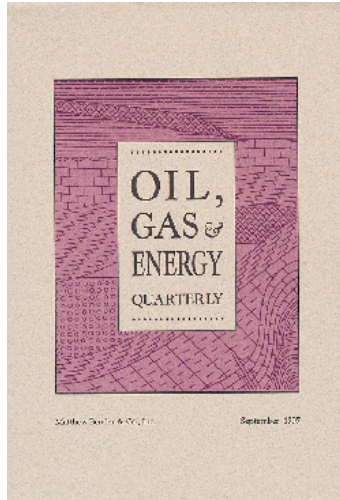
Dr. Marsha Huber
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Journal of Accounting Education: General Information

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

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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, 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:



Congrats to Dr. Don Ariail, who earned his Doctor of Business Leadership from the University of South Africa in 2018. Yes, that makes **TWO** for Dr. Dr. Don Ariail! His dissertation is titled “The person-organization fit of accounting students: Long-term value change following an education intervention.”



Congrats to Dr. Marsha Huber. She is one of 2018’s American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation Prize Winners. This is a national recognition for an individual who consistently demonstrates the attributes of a superior teacher in the discipline of accounting. The Cook Prize serves to recognize, inspire, and motivate members to achieve the status of a superior teacher.



Dr. L. Murphy Smith will be teaching on the Texas A&M University System RELLIS Campus in the fall 2018. The Campus is located on the edge of Bryan/College Station. RELLIS is a research, technology development, and education center. RELLIS features academic programs offered by Texas A&M University-Corpus Christi and other Texas A&M System universities.



Executive Summary of Recent GIWB Research Findings:

The purpose of this summary is to extract recent (2015-2018) research findings that are especially relevant for practicing CPAs and others in the accounting profession. The first four articles summarized highlight the importance of retaining and promoting female accounting professionals. As discussed in more detail below, these studies find that females in the accounting profession possess unique strengths, and gender diversity remains an important issue in the profession. The last three articles summarized provide insights on the current state of work-life balance in the accounting profession, with the first two articles focusing on the broader profession and the third article focusing on the auditing departments of the largest public accounting firms.

Recent Gender Research Findings:

Papers examining the effect of gender in the accounting profession have recently reported several notable findings. Francis, Hasan, Park, and Wu (2015) examined firms that changed from a male CFO to a female CFO and reported evidence suggesting that female CFOs were more conservative in financial reporting decisions. The risk aversion noted by the researchers was also linked with lower firm risk. Carter, Franco, and Gine (2017) examined S&P 1500 firms and reported significant compensation gaps between female and male executives. The study provided evidence that female executives' risk aversion contributed to the lower overall compensation. The authors noted that the pay gap between male and female executives was significantly smaller when there was greater gender diversity on the board of directors, suggesting the importance of board gender diversity.

Another recent research paper suggested another benefit to greater female representation on corporate boards. Lai, Srinidhi, Gul, and Tsui (2017) found that the presence of female board directors and female audit committee members influenced decisions that affected audit quality. The authors examined US firms from 2001 to 2011 and found that board and audit committees that included female representation were more likely to pay higher audit fees (suggesting higher audit effort/quality) and were more likely to choose specialist auditors.

Finally, Hardies, Breesch, and Branson (2015) examined the gender of audit partners in Belgian firms and found that clients paid an audit fee premium for female audit engagement partners.

The researchers suggested that the premium may be explained by a number of reasons including potential differences in knowledge, skills, abilities, and preferences. The authors also suggested the premium may reflect an overall demand for gender diversity, perceptions about gender and audit quality, or client satisfaction.

Recent Work-Life Balance Research Findings:

Three recent papers provided several insights into the current state of the work environment in the accounting profession. Buchheit, Dalton, Harp, and Hollingsworth (2016) used survey responses from 1,063 CPAs (60% from public accounting and 40% from industry) to develop insights about four key constructs: 1) Work-Family Conflict, 2) Burnout, 3) Organizational Support for Alternative Work Arrangements (e.g., flex-time, compressed work week, telecommuting), and 4) Perceived Viability of Alternative Work Arrangement Use. The study found that work-family conflict was highest in public accounting (compared to industry) and that work-family conflict generally was higher as CPA firm size increased (i.e., from local to mid-sized to Big 4 CPA firms). The authors found no statistically significant differences in work-family conflict between the major functions of CPA firms (audit vs. tax vs. other) and no significant differences in work-family conflict based on gender.

The study reported that CPAs working in public accounting did not generally experience higher burnout than industry professionals, but rather, the extent of burnout experienced depended on the size of the CPA firm. For example, Big 4 CPAs reported higher burnout than industry CPAs, but local firm CPAs experienced lower burnout compared to CPAs in industry. Burnout in mid-sized firms was statistically similar to burnout in industry. Within public accounting, burnout followed a size effect, with Big 4 CPAs experiencing the highest burnout and local firm CPAs experiencing the lowest. Similar to work-family conflict, analyses detected no significant differences in burnout between the major functions of CPA firms (audit vs. tax vs. other) and no significant differences based on gender.

Alternative work arrangements (AWAs) are increasingly offered by firms to reduce stress and work-family conflict. AWAs can be an effective tool for reducing turnover in the accounting profession. However, for AWAs to be effective they must be supported by the organization, and CPAs must feel that they can actually use them and remain effective in their job (they are “viable options”). The authors found that organizational support for AWAs was similar between the various sizes of CPA firms, and within the major functions of CPA firms. However, when comparing public accounting to industry, CPAs in public accounting (all sizes of firms) reported greater organizational support for AWAs compared to those in industry. Also, the authors noted a gender effect in perceived organizational support, with males experiencing less support for AWA-use compared to females.

With regards to the perceived “viability” of AWA use, the study reported that AWAs were perceived as less viable options as CPA firms increase in size (e.g., Big 4 CPAs perceived AWAs as less viable compared to CPAs from local firms). Additionally, males perceived AWAs as less viable options compared to females. Within the major functions of public accounting, there were no significant differences in perceived ability to use AWAs effectively. CPAs in

industry reported lower viability compared to mid-sized and local CPA firms, but higher viability compared to Big 4 CPAs.

Survey respondents were also asked how firms in the accounting profession can increase retention. Responses varied, but the most common response was to improve work-life balance (41% of respondents). Other common suggestions to improve work-life balance included increasing compensation (18%), providing more rewarding work (9.5%), and improving organizational justice (9%). The paper concluded with several suggestions (from respondents) for ways that firms can improve work-life balance, including providing more education about AWA-use, more role models and mentors who exemplify work-life balance, and ensuring that AWA adopters are judged by their productivity not visibility.

Smith, Smith, and Brower (2016) used survey responses from 293 accounting senior-level and graduate students at a major U.S. university and survey responses from 32 U.S. accounting practitioners to compare work-life balance perspectives of current and future accountants. The authors found that work-life balance issues were important to both current and future accountants; both groups regarded work-life balance as an important factor to job satisfaction, job performance, and ethical decision-making. While a range of alternative work arrangements help facilitate work-life balance, future and current accountants surveyed were particularly interested in the availability of special summer or holiday hours and flex-time.

The authors also used their survey data to compare perceptions across male and female accountants. The authors reported that while both genders believed work-life balance was important, female accountants placed more importance on work-life balance. The gender effect was driven by younger female accountants, likely because they expected to be more involved with the care of their future children. The relative importance of work-life balance issues became about the same between male and female accountants after years of practice.

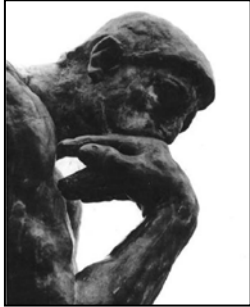
Finally, Hermanson, Houston, Stefaniak, and Wilkins (2016) interviewed 28 auditors (8 partners and 10 staff) from large public accounting firms to gain insights about the current auditing work environment in large firms. The authors provided a number of interesting insights, with the largest takeaway reflecting a concern for the future of the audit profession due to the challenges in the profession. For example, all staff interviewed felt that the long hours were the worst aspect of the job, with the unpredictability of the schedule also a major concern, inhibiting social life and activities outside of work. Interview responses suggested that the firms could improve the work environment in part by working to change the culture of staying late and working together. Staff auditors noted that the current culture in large firms contains peer pressure to stay late and the perceived inability to leave before a superior, even if the work is done.

References:

- Buchheit, S., D. Dalton, N. Harp, and C. Hollingsworth. 2016. A Contemporary Analysis of Accounting Professionals' Work-Life Balance. *Accounting Horizons* 30 (1): 41-62.
- Carter, M. F. Franco, and M. Gine. 2017. Executive Gender Pay Gaps: The Roles of Female Risk Aversion and Board Representation. *Contemporary Accounting Research* 34 (2): 1232-1264.

- Francis, B. I. Hasan, J. Park, and Q. Wu. 2015. Gender Differences in Financial Reporting Decision Making: Evidence from Accounting Conservatism. *Contemporary Accounting Research* 32 (3): 1285-1318.
- Hardies, K. D. Breesch, and J. Branson. 2015. The Female Audit Fee Premium. *AUDITING: A Journal of Practice & Theory* 34 (4): 171-195.
- Hermanson, D., R. Houston, C. Stefaniak, and A. Wilkins. 2016. The Work Environment in Large Audit Firms: Current Perceptions and Possible Improvement. *Current Issues in Auditing* 10 (2): A38-A61.
- Lai, K., B. Srinidhi, F. Gul, and J. Tsui. 2017. Board Gender Diversity, Auditor Fees, and Auditor Choice. *Contemporary Accounting Research* 34 (3): 1681-1714.
- Smith, K. T., L.M. Smith, and T.R. Brower. 2016. How Work-Life Balance, Job Performance, and Ethics Connect: Perspectives of Current and Future Accountants, in Cynthia Jeffrey (ed.) *Research on Professional Responsibility and Ethics in Accounting, Volume 20* Emerald Group Publishing Limited: pp. 219-238.
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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 2018:



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).

Bylaws updated on May 30, 2018:



**Gender Issues and Worklife Balance Section – Bylaws
(As Revised – May 30, 2018)**

For more information about the Gender Issues and Worklife Balance Section, including current Officers and Operations Manual, please visit the [Gender Issues and Worklife Balance Section](#) web page.

- I. Name of Organization
- II. The Purposes and Objectives of the Section Are
- III. Membership
- IV. Dues
- V. The Executive Committee
- VI. Duties of the Executive Committee
- VII. Standing Committees
- VIII. Nomination and Elections Procedures
- IX. Publications
- X. Awards
- XI. Amendment

I. Name of Organization. The name of this organization is the Gender Issues and Worklife Balance (GIWB) Section of the American Accounting Association.

II. The Purposes and Objectives of the Section Are to create and disseminate knowledge of gender issues and worklife balance as they relate to accounting and the practice of accounting by promoting excellence in research, teaching, and practice. The Section encourages and supports new scholars and educators in the field.

III. Membership. All persons who pay the annual dues levied by the Section, subject to the rules of the American Accounting Association, can be members of the Section. There will be two (2) classes of membership: (1) Regular Members, and (2) Student Members.

Regular members of the Section are eligible to vote, hold office, and participate fully in all activities of the Section.

Student members, during the period of matriculation in a post-secondary program, are eligible for student membership in the Section. Student members of the Section may not vote in matters coming before the Section, may not serve on Section committees, nor hold a Section office.

IV. Dues. Dues will be determined by the Section Executive Committee and will be recommended to the GIWB Section membership for its approval. Dues categories will be structured to reflect the Section strategy and to increase participation of classes of individuals facing varying economic conditions.

V. The Executive Committee. The Executive Committee of the GIWB Section will consist of both elected and appointed officers. The elected officers of the Section are: President-Elect, Vice President-Research, Vice President-Practice, Secretary-Treasurer, and Council Representative. Appointed officers include, but are not limited to, the following: Membership Coordinator, Coordinator of Region Activities, Annual Meeting Program Coordinator, Webmaster, and Newsletter Editor. Also serving on the Executive Committee are the President and Past-President. They are responsible for directing the affairs of the Section and formulating the plans, policies, rules, and procedures they consider necessary to achieve the Section mission.

VI. Duties of the Members of Executive Committee.

President. The President serves a one (1) year term. The President is responsible for administering the affairs of the Section. The President will act as chair of the Executive Committee and will preside at all meetings of the Section. Except for committee members previously appointed to terms that have not yet expired, the President has the authority to appoint members to committees and task forces, and, at his/her discretion, to remove members of committees and task forces.

President-Elect. The President-Elect will serve a one (1) year and then becomes President at the completion of that year. The duty of the President-Elect is to assist the President in administering the affairs of the Section.

Past President. The Past President serves on the GIWB Section Nominations Committee. He/she will assist the President and President-Elect in their efforts to implement the Section strategy. The Past President will serve in that office for one (1) year.

Vice President-Research. The Vice President-Research will serve a one (1) year term and is eligible for reelection. The duty of the Vice President-Research is to direct relevant research activities.

Vice President-Practice. The Vice President-Practice will serve a one (1) year term and is eligible for reelection. The duty of the Vice President-Practice is to serve as a liaison between the Section and members of the practice community and to communicate research results with implications for practice to the practice community.

Secretary-Treasurer. The Secretary-Treasurer will be elected for a two (2) year term and is eligible for reelection but cannot serve more than two (2) consecutive terms. The duty of the Secretary-Treasurer is to supervise the keeping of the records of Section meetings, activities, and procedures. The Secretary-Treasurer will also work with the AAA professional staff relative to the collection and disbursement of Section funds and will report to the Section members at its business meeting on the financial affairs of the Section and will provide that information for dissemination to the Section members.

Council Representative. The Council Representative will be elected for a three (3) year term and is eligible for one (1) additional three (3) year term. The duty of the Council Representative is to report in a timely manner all relevant Council meeting information to the Executive Committee.

Membership Coordinator. The Membership Coordinator will be appointed by the President for a one (1) year term and is eligible for reappointment. The duty of the Membership Coordinator is to work with the regional coordinators to encourage Section membership.

Coordinator of Region Activities. The Coordinator of Region Activities will be appointed by the President-Elect for a one (1) year term and is eligible for reappointment. The duties of the Coordinator of Region Activities will be to appoint region coordinators and to encourage and promote GIWB sessions at region meetings, including arranging that each region awards a Best Paper Award for Research on Gender Issues and Work-Life Balance

Annual Meeting Program Coordinator. The Annual Meeting Program Coordinator will be appointed by the President for a one (1) year term and is eligible for reappointment. The duty of the Annual Meeting Program Coordinator is to serve as the Section's liaison to the annual meeting: getting papers and panel session proposals reviewed, communicating with reviewers and meeting organizers, and setting up paper sessions and panels.

Webmaster: The Webmaster is appointed by the President to maintain the website, interact with the AAA staff, and generally ensure the website is up-to-date regarding current officers, events, etc.

Newsletter Editor. The Newsletter Editor will be appointed by the President for a one (1) year term and is eligible for reappointment. The duty of the Newsletter Editor is to prepare and edit the Section Newsletter.

Filling of Vacancies. In the event that a member of the Executive Committee, other than the President, is unable to serve the full term, the duties will be assigned to another person selected by the Executive Committee. When the President cannot serve, then the duties will be assumed by the most recent Past President who is willing to serve. When the President-Elect is not able to serve, the GIWB Section Nominations Committee will nominate another candidate who will be affirmed by a vote of the Section membership.

VII. Standing Committees.

Nominations Committee. The Nominations Committee duties include soliciting candidates from the membership for open offices and preparing a slate of at least one (1) candidate for each of the open offices. The committee will consist of President (who will act as chair) and up to 3 additional Section members. Members of the GIWB Nominations Committee are not eligible for nomination to any GIWB Section office while serving on the committee.

VIII. Nomination and Elections Procedures. The slate will be posted 30 days in advance of the election and will include at least one (1) name for each position. Additional nominations may be made by a petition signed by 10 regular GIWB Section members submitted to the President 15 days prior to the beginning of the election. Persons so nominated must previously have agreed to serve if elected. The membership of the Section will be notified prior to the election of the nominations made by petition. All elections will be conducted by mail, facsimile, or electronic vote. Only regular members of the GIWB Section are eligible to vote.

IX. Publications. The Section may publish newsletters, proceedings, working papers, monographs, journals, teaching aids, and other materials consistent with the purposes and objectives of the Section.

X. AWARDS

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.

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.

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.

A **Mentoring Award** will be awarded each year to a special mentor who has affected the lives of students in accounting. Nominated candidates 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.

Notification to Award Recipients. 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.

Other Awards: In addition to the four awards listed in the bylaws, additional awards may be given each year, such as a Service Award to the outgoing President, as token of appreciation for leading the section in the prior year.

XI. Amendment. Amendments to the bylaws of the GIWB Section may be proposed by the Executive Committee or by a petition signed by ten (10) regular GIWB Section members submitted to the Executive Committee 45 days prior to the start of voting. Notice of amendments to the bylaws of the GIWB Section to be presented for vote will be given to the members 30 days prior to the vote. Only regular members of the GIWB Section are eligible to vote. The bylaws of the GIWB Section may be amended by the affirmative vote of two-thirds of the regular members who return ballots by mail, facsimile, or electronic vote.

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 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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