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*Gender Issues and Worklife Balance Newsletter*  
*Winter 2013 Edition*

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**GIWB Section Newsletter, Winter 2013**

**Newsletter Editor: L. Murphy Smith**

**Letter from the President**



Dear GIWB Colleagues,

I hope that your spring semester if off to a good start. The next AAA meeting is in sunny California, in Anaheim (convenient for all the Mickey Mouse fans!). This year's meeting promises to be one of the best ever. Our GIWB breakfast and business meeting is tentatively scheduled for Tuesday, August 6 from 6:45 a.m. to 8:15 a.m. at the Hilton Anaheim. The theme for the 2013 Annual Meeting is "Brilliantly Disguised Opportunities"—focusing on understanding the many challenges on higher education's horizon and seeing them as opportunities in disguise. I am confident that we will do our part in addressing these challenges.

My thanks goes to last year's President, Dr. Stanley H. Kratchman, other officers, and all the GIWB members who give their time and energy to making our Section one of the most productive in the AAA. Research in gender issues and work-life balance is as important as ever to accounting academics and professionals. A number of academic publication outlets include GIWB-related research, such as *Critical Perspectives in Accounting*, *Journal of Business Ethics*, *Journal of Legal, Ethical & Regulatory Issues*, and *International Journal of Critical Accounting*. I encourage you to develop GIWB-related research studies and submit your manuscripts to these or other journals. If you send an abstract of your work-in-progress or abstract of a published paper to our newsletter editor, he will include them in the next newsletter.

I look forward to our next Annual Meeting in Anaheim, August 3-7, 2013, including our breakfast meeting on August 6, and the chance to see all of you once again. Disneyland or bust!

*Michelle*

Dr. Michelle McEacharn  
GIWB Section President 2012-13  
University of Louisiana-Monroe  
mceacharn@ulm.edu

### **AAA Annual Meeting, Aug 3-7, 2013**



The theme for the 2013 AAA Annual Meeting is "Brilliantly Disguised Opportunities" — focusing on understanding the many challenges on higher education's horizon and seeing them as opportunities in disguise. How will Massive Open Online Courses (MOOCs) and the growing global demand for education change our lives as teachers? How will disappearing print journals, open access models, and other advances in scholarly publishing change our lives as researchers? How will the increasing demand for accountability and related financial pressures on tuition levels, student loan debt, state tax support and philanthropy change our colleges and universities? How can we help invent a better future? Come to Anaheim and join in the discussion.

The American Accounting Association's Annual Meeting will be held at the Hilton Anaheim and the Anaheim Marriott. Both hotels are located in the Anaheim Resort District, walking distance from Disneyland, next door to the Anaheim Convention Center and close to a wide variety of restaurants and shopping venues. The property is also accessible to all major freeways and Southern California airports (nearest is John Wayne Airport). Other local attractions include the Honda Center, Angel Stadium, the Crystal Cathedral, Knott's Berry Farm, and some of Orange County's best beaches.

### **GIWB Section Annual Business Meeting 2013**



Our annual GIWB Section business meeting is tentatively scheduled for Tuesday, August 6, 2013 at the Hilton Anaheim in Anaheim, California. As usual we will discuss issues relevant to our Section and to the AAA overall, such as this year's annual meeting theme regarding challenges on higher education's horizon and seeing them as opportunities in disguise. We will also elect officers for the coming year and present the GIWB Section KPMG Awards. Our Section's focus on gender and work-life balance continues to be important, both to academics and practitioners. Please make your colleagues aware of our Section and encourage them to join, and attend our breakfast meeting.

Below are some photos taken at last year's business meeting held in Washington, D.C. in August 2012:



Enjoying our usual 6:45 breakfast. Yum!



Council Rep Don Ariail reports.



Celebrating!



Hugh Colaco flies in from UK to receive the KPMG Manuscript Award (1 of 2 awarded).



New Prez Michelle thanks Outgoing Prez Stan the Man Kratchman.



Don Chamberlain receives KPMG Mentoring Award.



Kris Hardies of Vrije Universiteit Brussel receives KPMG Outstanding Dissertation Award.



Katherine Taken Smith and Murphy Smith receive the KPMG Manuscript Award (1 of 2 awarded).

**Future AAA Annual Meetings will be held in:**



Atlanta, GA (August 2-6, 2014)



Chicago, IL (August 8-12, 2015)

**Regional AAA Meeting News:**



**HATS OFF TO DON ARIAIL!  
YAY, DON!**

The Southeast AAA Regional Coordinator, Dr. Don Ariail, set up a 'Best GIWB Paper Award' for research on gender issues and work-life balance issues. This was listed in the SEAAA Call for Papers (<http://aaahq.org/southeast/2013/call.cfm>).



At the August 2012 GIWB Section business meeting, the Section approved the disbursement of \$100 to each GIWB

Regional Coordinator to set up an award or other activity that would bring recognition to GIWB-related research, and at the same time highlight the GIWB Section. Other Regional Coordinators are making similar plans for their regional meetings.

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**GIWB Sessions at the 2013 AAA Annual Meeting:**

Times/locations for all paper and panel sessions will be posted on the AAA website when they are finalized

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**Nominations of GIWB Officers to Serve in 2013-14:**

You may nominate officers to serve in the GIWB Section's Four Elected Officer Positions:

- President-Elect
- VP Practice
- VP Research
- Secretary-Treasurer

Other officers are appointed, such as regional coordinator positions. The function of regional coordinators is to ensure reviews of GIWB papers submitted to regional meetings. All officers' duties are described on the GIWB website in the Bylaws section (<http://aaahq.org/GIWB/bylaws.html>). If you have an interest in serving in any officer position, elected or appointed, please contact President Michelle McEacharn or President-Elect Marsha M. Huber. If you want to nominate someone else, please check with your nominee first, to be sure that they are willing to serve. Officer duties are described in the Bylaws.

Current officers are listed on the GIWB website (<http://aaahq.org/GIWB/currentofficers.html>).

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### **GIWB Bylaws Update:**

Bylaws of the GIWB Section are being updated (<http://aaahq.org/GIWB/bylaws.html>). If you'd like to be involved, please contact Dr. Murphy Smith, who is chairing the effort.

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### **Teaching News:**

Great Ideas for Teaching Accounting -- South-Western College Publishing has created the Great Ideas for Teaching accounting site (<http://www.swlearning.com/accounting/car/gita.html>) to allow accounting professors the opportunity to share their teaching techniques. The teaching tips contributed by various accounting professors are categorized into a table of contents similar to that of an introductory accounting textbook. The site also provides tips on classroom management, communication skills and teamwork development. Visitors can use a form at the site to submit their own teaching ideas.

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### **GIWB Section Awards for 2013:**

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 Anaheim, CA. The KPMG Best Paper Award is selected from the papers submitted to the annual meeting. Nominations for the other three awards (dissertation, published manuscript, and mentoring) are due by March 1, per the AAA website (<http://aaahq.org/awards.cfm>). The awards are described in the GIWB By-Laws (<http://aaahq.org/GIWB/awards.html>).

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 in accounting.

The KPMG Best Paper Award is selected from the GIWB papers presented at the annual meeting. The other three awards are selected from nominations received by March 1 each year. Information about the awards and submission information is available on the GIWB website (<http://aaahq.org/GIWB/awards.html>) and the AAA website (<http://aaahq.org/awards/GenderIssuesAwards.htm>).

These awards have a significant impact on the work of accounting academic researchers regarding gender issues and work-life balance. The contributions of the KPMG Foundation to higher education and academic scholarship are sincerely appreciated.

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**GIWB Section Awards Given at the August 2012 Meeting:**

**KPMG Mentoring Award:** Don Chamberlain, Murray State University

**KPMG Best Paper Award:** Jing Lu, PhD student, University of Calgary  
Irene M. Herremans, Professor, University of Calgary

Paper Title: Women on Boards: Decoration or Value The Influence of Women Directors on Companies' Social and Environmental Performance

**KPMG Outstanding Dissertation Award:** Kris Hardies, Vrije Universiteit Brussel

Dissertation Title: The Gendered Production of Audit Quality

**KPMG Outstanding Published Manuscript Award** --2 Papers Shared the Award:

(1) Pathways to Leadership: Board Independence, Diversity and the Emerging Pipeline in the United States for Women Directors. In *International Journal of Disclosure and Governance*, 2011.

Hugh M.J. Colaco, Aston University  
Paul Myers, Boulder, Colorado  
Mindell Reiss Nitkin, Simmons College

(2) An Examination of Work-Life Balance Perspectives of Accountants. In *International Journal of Critical Accounting*, Vol. 3, No. 4, 2011, pp. 367-383.

Katherine Taken Smith, Murray State University  
L. Murphy Smith, Murray State University  
Tracy Rebecca Brewer, College Station, Texas

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**Upcoming Meetings:**

**AAA MEETINGS:**



**Call for Papers: Sixth Annual AAA Conference on Teaching and Learning in Accounting  
August 3-4, 2013, as part of the AAA Annual Meeting  
(August 3-7) in Anaheim, CA.**

Part hands-on teaching clinic, part mentoring by master teachers, and part staying current on emerging topics in accounting!

Submit your proposals by 11:59 pm EDT April 1, 2013 for the American Accounting Association's Sixth Annual Conference on

Teaching and Learning in Accounting (CTLA) to be held August 3-4, as part of the AAA Annual Meeting (August 3-7) in Anaheim, CA. Your proposals will be peer-reviewed and you will be notified by May 1, 2013 if you are selected to be one the presenters. Submit online (<https://aaahq.org/AAAFForms/AM2013/formCTLA.cfm>).

Questions about CTLA submissions? Please contact Stephanie Glaser at [stephanie@aaahq.org](mailto:stephanie@aaahq.org).

Note: For tracking purposes, you will need to create a user ID and password during the submission process. You will need this information to update and/or access the status of your submission. This user ID and password does not need to match your AAA login, and will not grant access to AAA member services (i.e., registration, dues renewal, etc.).

The CTLA is designed for experienced and new faculty looking for opportunities to refine their teaching talents and perfect their craft in teaching accounting. The conference precedes the AAA Annual Meeting to offer teaching-oriented CPE and an Insider's Guide — a kind of "road map" — to sessions on teaching- and curriculum-related topics throughout the AAA Annual Meeting program. A concluding "What's Next?" session on Sunday afternoon provides a chance for reflection on learning across the meeting, and making recommendations for future Conferences on Teaching and Learning in Accounting.

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### NON-AAA MEETINGS:



**Call for Papers: The Spring 2013 Allied Academies International Conference, New Orleans, March 27-29, 2013.**

The Allied Academies will hold its Spring 2013 meeting in New Orleans on Wednesday, March 27 through Friday March 29, 2013. Conference Submissions (including abstracts, proceedings and full journal versions) are due by February 21.

Submit online (<http://www.alliedacademies.org/Public/SubmissionInstructions.aspx>).

The Registration deadline is also February 21. The registration fee for submissions received on or before that date is \$300. The registration fee for any submissions received after the deadline is \$350. Please note that each conference participant who plans to attend the conference must register, and at least one author on every paper is required to register.

The Conference will be held at the Hilton New Orleans Riverside, and the room rates will be \$124. The room block will also expire on February 21 and rooms will be subject to availability at that point.

To provide you with maximum outlets for your research, the Allied Academies will hold joint meetings of all its member academies:

Academy of Accounting and Financial Studies (AAFS)  
Academy of Banking Studies (ABS)  
Academy for Economics and Economic Education (AEEE)  
Academy of Educational Leadership (AEL)  
Academy of Entrepreneurship (AE)  
Academy of Information and Management Sciences (AIMS)  
Academy of Organizational Culture, Communications Conflict (AOCCC)  
Academy of Marketing Studies (AMS)  
Academy of Strategic Management (ASM)  
Academy of Legal, Ethical and Regulatory Issues (ALERI)  
Academy for Studies in International Business (ASIB)  
International Academy for Case Studies (IACS)  
Academy of Health Care Management (AHCM)  
Academy for Studies in Business (ASB)

All submissions are handled electronically, through our website. Please note that participants may choose their presentation times when they register. Further, participants who cannot attend physically may choose to participate via the Internet Division. This will enable you to participate at your leisure during the two week period surrounding the conference.

All papers accepted for presentation at the Conference will be published in the appropriate Proceedings. All of the articles submitted for journal and award consideration are eligible for the Accelerated Review Process, which is a double blind peer review conducted by members of the appropriate journal Editorial Board. There is a 25% acceptance rate for these manuscripts, and approved papers will appear in the appropriate journal within a year of submission. In addition, the top 25% of the papers submitted for the conference will be recognized with a distinguished research award.

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### **Member News:**



D. Jordan Lowe is serving on the Deloitte Wildman Award Committee. The Wildman Award is presented annually to the author(s) of the article, book, monograph, or other work published during the five calendar years preceding the year of the award which is judged to have made or to be likely to make the most significant contribution to the advancement of the practice of public accountancy including audit, tax, and management services.

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### **GIWB Website:**



The GIWB website (<http://aaahq.org/GIWB/gis.html>) 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](mailto:arao@towson.edu)).

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**What's in the Literature, Compiled by Dr. D. Jordan Lowe, VP-Research:**



Ariail, Don, Mohammad J. Abdolmohammadi, and L. Murphy Smith. 2012. Ethical Predisposition of Certified Public Accountants: A Study of Gender Differences. *Research on Professional Responsibility and Ethics in Accounting*, Vol. 16: 29-56.

Using a sample of 304 Certified Public Accountants (CPAs), this paper investigates gender differences in moral development and personal value preferences of CPAs. We used the Defining Issues Test (DIT) to measure moral development, the Rokeach (1973) Value Survey (RVS) to determine value preferences, and the Musser and Orke (1992) typology to determine value type preferences. The typology analysis indicates that all CPAs in our sample prefer personal values to social values. From an overall ethical predisposition standpoint, males and females are more alike than different; yet, there were a few notable differences. Specifically, males prefer competence values and females have higher preference for moral values. For example, while male CPAs exhibit higher priorities for the competence values of imaginative and logical, female CPAs exhibit higher priority for the moral value of loving. We also find a gender effect for moral development, where female CPAs significantly outscore their male counterparts.



Johnson, Eric, D. Jordan Lowe, and Philip M. J. Reckers. 2012. Measuring Accounting Professionals' Attitudes Regarding Alternative Work Arrangements. *Behavioral Research in Accounting*, Vol. 24, No. 1: 47-72.

Drawing on the work-life balance and organizational justice literatures, we developed a 20-item scale of individual attitudes and beliefs regarding alternative work arrangements (AWAs) in public accounting. We administered the scale to 412 highly experienced accounting professionals (primarily managers) from two Big 4 firms and two large national firms. Principal components analysis of scale responses yielded three identifiable dimensions regarding AWA attitudes and beliefs: (1) ideals and benefits of AWAs, (2) costs and inequities related to AWAs at the office level (organization-level or procedural justice issues), and (3) costs and inequities related to individuals' use of AWAs (person-level or distributive justice issues). Scale responses were significantly influenced by gender and AWA participation. In addition, the principal components were related in a predictable pattern to hypothetical performance evaluation judgments related to AWA use. Implications of these findings for the accounting profession and future research are discussed.

## What's in the Literature - continued:



Penelope L. Bagley, Derek Dalton, and Marc Ortegren. 2012. The Factors that Affect Accountants' Decisions to Seek Careers with Big 4 versus Non-Big 4 Accounting Firms. *Accounting Horizons*, June 2012, Vol. 26, No. 2, pp. 239-264.

Finding qualified accounting staff has consistently been a top issue facing CPA firms. However, little is known about the factors that influence accountants' decisions to seek careers with different types of firms. In our paper, we use Ajzen's (1991) theory of planned behavior to examine the reasons why some accountants seek careers at Big 4 firms, while other accountants seek careers at non-Big 4 firms. We survey accounting students and find that attitudes, subjective norms, and perceived behavioral control each influence firm-choice decisions. To provide additional insight into our results, we survey accounting professionals from Big 4 and non-Big 4 accounting firms. We find that, overall, students' perceptions, while more limited, are similar to those of accounting professionals. Further, we find that accounting professionals provide a number of insightful comments that offer several important implications for accounting firms. Finally, we assess whether accounting professionals perceive that certain types of accounting students are more likely to succeed at Big 4 versus non-Big 4 firms, and whether recruiting efforts are consistent with these perceptions.



Cheryl Lehman. (2012). We've come a long way! Maybe! Re-imagining gender and accounting, *Accounting, Auditing & Accountability Journal*, Vol. 25, No. 2:256-294.

*Purpose* – Transforming gender research in accounting is possible, desirable, and promising: the past few decades have included prescient work and expansive theories. The purpose of this paper is to reflect on the legacy of the 1992 special issue “Fe[men]ists' account” and urge new linkages and contexts for a continuation of visionary inquiries.

*Design/methodology/approach* – By reviewing pioneering feminist research in various disciplines, the author opens the margins and boundaries of gender-in-accounting research. Innovative multidisciplinary works from different regions of the globe reveal methods for challenging entrenched premises and recasting new meanings.

*Findings* – Reflecting on our embedded ideas, expanding boundaries, and imagining new areas of inquiry are not only plausible, they are essential, for contesting repression and discrimination and advancing social justice.

## What's in the Literature - continued:



Curtis, Mary, Teresa L. Conover, and Lawrence C. Chui. (2012). A Cross-Cultural Study of the Influence of Country of Origin, Justice, Power Distance, and Gender on Ethical Decision Making. *Journal of International Accounting Research*, Vol. 11, No. 1: 35-44.

This study examines the impact of national culture on ethical decision making. We theorize and test a mediation model where country of origin influences perceptions of justice and power distance, which in turn influence behavioral intentions in regard to ethical dilemmas. Our sample includes accounting students from four countries: China, Japan, Mexico, and the U.S. We find that country of origin, justice perceptions, power distance perception, and gender are all related to ethical decision making. We investigate these relationships with two different ethical scenarios, and find that these relationships differ between the two contexts. Additionally, power distance and justice partially mediate the relationship between country of origin and ethical decision making. We find that gender is significantly related to ethical decision making in one of the two scenarios, and explore gender differences in all of the measured constructs across countries. Finally, we contrast the various measures of justice, power distance, and agreement with behavioral intentions in the two ethical scenarios between countries. We find that the two eastern countries (China and Japan) and the two western countries (U.S. and Mexico) demonstrate expected East-West patterns in power distance. However, this East-versus-West pattern is not supported when considering between-country differences in justice, agreement with the layoff decision, and agreement with whistleblowing.

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Komori, Naoko. 2012. Visualizing the negative space: Making feminine accounting practices visible by reference to Japanese women's household accounting practices. *Critical Perspectives on Accounting*, Vol. 23, No. 6: 451–467.

This study explores the nature of feminine accounting practices by examining the household accounting practices of Japanese women in the second half of the twentieth century. Household accounting in Japan provides an excellent research site to understand the nature of feminine accounting practices. The social significance of the Japanese household and the country's cultural emphasis on interdependence mean that accounting has a different meaning in the life of Japanese women, compared to what has been identified in Anglo-Saxon-based studies. The study finds that their accounting practice is characterized by the integration of masculine and feminine qualities, as illustrated by Dillard and Reynolds (2008), and is more enabling in nature. Women use 'hard', objective accounting figures both to foster the long-term development of the family and to contribute to Japanese society. Accounting has been a vehicle for women to express their motherhood and construct their identity as women. The distinctive nature of Japanese women's accounting practice and the role this practice plays in facilitating feminine values highlight how important it is to further investigate feminine accounting practice in different social and cultural contexts in order to develop gender research in accounting.

### What's in the Literature - continued:

Folami, Lookman and Dennis Bline. (2012). Relationship among Job Satisfaction, Task Complexity, and Organizational Context in Public Accounting. *International Review of Business Research Papers*, Vol. 8, No.4: 207-224.

Prior research provides evidence on the link between job satisfaction and employee affective outcomes, including turnover and job performance. Given the importance of these variables to the management of accounting firms, this study provides insight on the variables that impact job satisfaction. While a number of researchers have examined the association between task and job satisfaction, very few if any have examined the link between organizational context and job satisfaction. This study examines the association between task complexity, organizational context variables of centralization, organizational complexity, formalization, and environmental uncertainty with job satisfaction. Based on regression results, task complexity, perceived environmental uncertainty, and organizational complexity have a strong influence on employee job satisfaction in accounting firms.



Dambrin, Claire and Caroline Lambert. (2012). Who is She and Who are we? A Reflexive Journey in Research into the Rarity of Women in the Highest Ranks of Accountancy. *Critical Perspectives on Accounting*, Vol. 23, No. 1: 1-92.

This paper proposes a reflexive examination of research into the rarity of women at the highest

hierarchical levels of accountancy, with the aim of contributing to the transformation of gendered structures of domination. We practice reflexivity in two ways. First, we provide an analysis of the relationships between research objects, research design, and the implications of research findings, based on a sample of papers dealing with the rarity of women at the highest levels of accountancy. We show that self-proclaimed “neutral” research that rejects any form of prediction is adopting an illusory position which is detrimental to the situation of women. We also point out the risks associated with taking a subjective stance, which can be involuntarily detrimental to the cause it intends to serve. Second, we draw on our various experiences at conferences. We show that our intention to transform the structures of domination has led us to adapt our own discourses, seeking to convince reluctant audiences by adopting a pragmatic style. We also discuss how conferences have shaped our research choices and interests, while making us aware of our own potential tendency towards universalism and a biased standpoint as Western scholars.



Arthur, Neal and Patricia Everaert. (2012). Gender and Performance in Accounting Examinations: Exploring the Impact of Examination Format. *Accounting Education: An International Journal*, Vol. 21, No. 5: 471-487.

This paper addresses the question of whether the increasing use of multiple-choice questions will favour particular student groups, i.e. male or female students.

## **What's in the Literature - continued:**

Using data from Belgium, this paper empirically examines the existence of a gender effect by comparing the relative performance of male and female students in both multiple-choice and constructed-response questions in financial accounting examinations. The study is motivated by the increasing number of students in accounting classes, changes in the gender mix in accounting classes, and debates over appropriate means of assessment. We find that female students outperform male students in answering questions in both formats, but their superiority in multiple-choice questions is diminished in comparison with constructed-response questions. This might suggest that multiple choice questions favour male students more than female students. The results hold even if we restrict the comparison to multiple-choice and constructed-response questions having the same general content (e.g. exercise type). Furthermore, the diminishing result was found both for undergraduate and postgraduate students. These results should prompt those involved in assessment to be cautious in planning the type of assessment used in evaluating students.

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Ambrose Jones III, Cynthia P. Guthrie, Venkataraman M. Iyer. (2012). Role Stress and Job Outcomes in Public Accounting: Have the Gender Experiences Converged? *Advances in Accounting Behavioral Research*, Vol. 5: 53-84.

Using data collected from professionals in a large U.S. national public accounting firm, we explored gender differences in perceived levels of role stress and job outcomes as well as the effects of a healthy lifestyle as a coping mechanism for role stress, burnout, and related job outcomes. Our large sample size (1,681) and equal participation by women (49.7 percent) and men (50.3 percent) allowed us to analyze the causal relationships of these variables using a previously tested multi-disciplinary research model (Jones, Norman, & Wier, 2010). We found that women and men perceive similar levels of role stress as defined by role ambiguity and role overload, and that women perceive less role conflict. Men and women perceive similar levels of job satisfaction and job performance. Contrary to earlier studies, women do not report higher levels of turnover intentions. Results show that efforts of the public accounting firms over the past decade may be somewhat successful in reducing the levels of role stress and turnover intentions among women. Another plausible explanation could be that an expansionist theory of gender, work, and family (Barnett & Hyde, 2001) may now be responsible for improved well-being of females to the point where the genders have converged in their experience of role stress and job outcomes in public accounting.



Almer, Elizabeth Dreike, Margaret G. Lightbody, and Louise E. Single. (2012). Successful Promotion or Segregation from Partnership? An Examination of the “Post-Senior Manager” Position in Public Accounting and the Implications for Women's Careers. *Accounting Forum*, Vol. 36, Issue 2: 122–133.

Historically public accounting careers have been “up or out” with progression from staff through senior, manager, senior manager, and ultimately, partner.

Recent AICPA data suggests senior managers are increasingly promoted to non-equity

### **What's in the Literature - continued:**

“director/principal” positions rather than to partner (AICPA, 2006). Further, this career path appears to be disproportionately occurring for women. This survey of the membership of the American Women's Society of Certified Public Accountants (AWSCPA) provides the first descriptive data on the nature and impact of the post-senior manager position from the perspective of senior women accountants and reflects on the gender implications of these findings. Of concern is the early indication that firms may be using such positions to create a ‘reserve force of [partnership-level] labour’. If women are disproportionately appointed to such positions, they may be forming a new source of vertical segregation for women accountants.

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Ittonen, Kim and Emilia Peni. (2012). Auditor's Gender and Audit Fees. *International Journal of Auditing*, Vol. 16: 1-18.

Documented behavioral differences between women and men suggest that the gender of the audit engagement partner may have implications for the price setting of the audit. Thus, this paper examines the effect of the auditor's gender on audit fees in an environment where the responsible audit partners can be identified. Using a sample of public firms from the NASDAQ OMX exchanges in three Nordic countries, we find evidence indicating that firms with female audit engagement partners have significantly higher audit fees. Although this is an interesting finding, it should be interpreted with caution since there is no clear theoretical explanation to support it. Potential reasons are introduced, such as the gender differences in risk tolerance, which may affect the pricing decisions by increasing the audit investment and/or increasing the audit fee risk premium. Alternatively, female auditors' diligence, lower overconfidence, and higher level of preparation could also lead to an increase in audit investment, and thereby result in higher audit fees.

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**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 JOIN ONLINE ([http://aaahq.org/membership/section\\_info.htm](http://aaahq.org/membership/section_info.htm)).**

**Membership Application for the Gender Issues and Worklife Balance Section**

ID# \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Affiliation \_\_\_\_\_

Telephone: Office \_\_\_\_\_ Home \_\_\_\_\_ Fax \_\_\_\_\_

Dues Enclosed: \$10

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.
- This 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 (don't be shy now!) 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