



*Gender Issues and Worklife Balance Section Newsletter
Fall 2024*

GIWB Section Newsletter, Fall 2024

Newsletter Editor: L. Murphy Smith



Letter from the President

Greetings GIWB Colleagues,

It is an honor to serve as the GIWB President for 2024-2025. I'd like to take this opportunity to extend my gratitude to our outgoing President, Megan Burke, as well as to our dedicated GIWB officers, committee chairs, members, program chairs, and our sponsors. The achievements of GIWB would not have been possible without your hard work and unwavering support over the years.

A special thank you goes to Dr. Bambi A. Hora, who has worn multiple hats within our section, including roles as secretary/treasurer, council representative, and annual meeting coordinator. Bambi's years of dedication have been instrumental to our success. I also want to recognize Murphy Smith for his continued excellence as our newsletter editor—thank you, Murphy, for keeping us informed!

We'd love to see even more members step into leadership roles. If you're interested in serving, or if you'd like to nominate a deserving colleague, please reach out.

We're also fortunate to offer four awards sponsored by the KPMG Foundation to recognize outstanding contributions to the GIWB section and research in this field. These include:

- The GIWB/KPMG Outstanding Dissertation Award
- The GIWB/KPMG Outstanding Published Manuscript Award
- The GIWB/KPMG Best Paper Award
- The GIWB/KPMG Mentoring Award, which honors an outstanding mentor of accounting students.

Please consider submitting your work or nominate works for these awards. Note that the paper awards requires at least one author to be a GIWB section member.

I encourage you to explore our GIWB section on the AAA website and help promote our section. Together, we can continue to grow and enhance our impact in the field.

I can be reached at vli@sdsu.edu and I look forward to a productive year.

Best Regards,

Valerie

Valerie Li, Ph.D.
GIWB Section President

Upcoming Meetings:

Management Accounting Section Midyear Meeting MAS
Austin, TX
01/09/2025 - 01/11/2025

2025 International Accounting Section Midyear Meeting IA
Miami, FL
01/24/2025 - 01/25/2025

2025 Government and Nonprofit Midyear Meeting GNP
Miami, FL
02/28/2025 - 03/01/2025

2025 Academy of Accounting Historians Section Webinar AAH
03/07/2025

2025 Academy of Accounting Historians Section Webinar AAH
03/14/2025

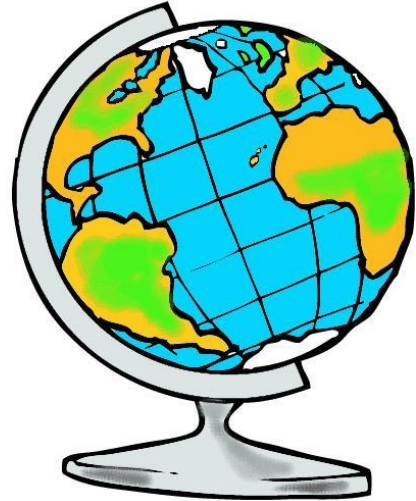
Current Issues in Sustainability: Human Capital, AI, Disclosure Quality, and More!
Arlington, VA
03/28/2025 - 03/29/2025

2025 AIS Bootcamp AIS
Atlanta, GA
05/28/2025 - 05/29/2025

4th International Conference of the Journal of Information Systems AIS
Turin, Italy
05/30/2025 - 05/31/2025

2025 Data Analytics and Technologies in Accounting Workshop
06/02/2025 - 06/05/2025

2025 Accounting Behavior and Organizations Research Conference ABO
Indianapolis, IN
10/09/2025 - 10/11/2025



The 2025 AAA Annual Meeting will be held in:



SUBMISSIONS ARE OPEN FOR THE 2025 ANNUAL MEETING: August 2-6, 2025 in Chicago!

The AAA invites you to the 2025 Annual Meeting, where the theme is “Boldly Building Our Future.” Please consider submitting a paper to the GIWB track.

January 6, 2025 Deadline for:
Accounting Pipeline Research
Concurrent Paper and Research Forum Sessions
Panel Sessions
Pre-Conference Workshops

Looking ahead:

2026 Annual Meeting
Las Vegas, NV
08/01/2026 - 08/05/2026

2027 Annual Meeting
Orlando, FL
07/31/2027 - 08/04/2027

2028 Annual Meeting
Anaheim, CA
08/05/2028 - 08/09/2028



Member News and Accomplishments:



*D. Larry Crumbley,
TAMU-CC RELLIS*

Congrats to Amanda M. Grossman, Steven D. Grossman, and D. Larry Crumbley on publication of their article, “A Commentary on the Silicon Valley Bank Debacle,” in *Current Issues in Auditing* in 2024. Abstract: KPMG issued its audit report for the parent company of Silicon Valley Bank (SVB), SVB Financial Group, on February 24, 2023, and the bank’s assets were taken over by Federal Deposit Insurance Corporation regulators on March 10. Although depositors began fleeing SVB in February, deposits declined by 13 percent during the preceding fiscal year. SVB invested substantially in long-term government bonds, whose value plummeted due to significant Federal Reserve interest rate increases, and the classification of the securities prevented their conversion to cash to meet depositor demands. Alongside explaining management and regulatory failings that led to SVB’s collapse, this paper formulates an argument of possible alternative actions the auditor could have pursued during the audit or upon release of its audit report. Due to inaction, KPMG may hinder its ability to defend against current litigation.



*Dr. Valerie Li,
San Diego State University*

Congrats to Valerie Li, and Lin Wang on publication of their article, “Frequent executive turnover and accounting information quality,” in *Journal of Accounting Literature* in 2024. Abstract: Executive turnover has increased in recent years. Most studies of executive turnover focus on CEO turnover and treat each incident of turnover as an isolated event. This research considers both CEO and CFO turnover and investigates whether the frequency of executive turnover has distinct effects on financial reporting quality. The authors use a sample of firms extracted from Execucomp from the 1992 to 2021 period and examine three important indicators of firm’s accounting information quality: earnings persistence; earnings informativeness; and accrual earnings management. The authors find that higher frequency of executive turnovers in a 5-year period is associated with lower financial reporting quality. Specifically, the authors find that the frequency of executive turnovers is negatively associated with earnings persistence and positively associated with accrual earnings management, especially income-increasing accrual earnings management. Furthermore, the authors find that the frequencies of CEO-only turnover and combined CEO and CFO turnover, but not CFO-only turnover, are negatively associated with earnings informativeness about future cash flows. In addition, the authors find some evidence that promoting executives internally weakens the negative effect of frequent executive turnover on financial reporting quality.

Member News and Accomplishments--continued:



*Dr. Donald L.
Arial, Kennesaw
State University*



*Dr. Katherine
Taken Smith,
TAMU-CC RELLIS*



*Dr. L.M. Smith,
TAMU-CC
RELLIS*

Congrats to Donald L Arial, Katherine Taken Smith, and L.M. Smith on publication of their article, “Human Trafficking and Gender Inequality: How Businesses Can Lower Risks and Costs” in *Journal of Risk and Financial Management* in 2024. Abstract: Human trafficking continues to be a profitable multi-billion dollar business. Facets of human trafficking include sexual exploitation, forced labor, slavery or

practices akin to slavery, and removal of organs. People are often either callous toward human rights or they are unaware of the crime occurring. Many businesses may unknowingly facilitate human trafficking by providing services, such as transportation, hotels, or haircuts, or purchasing products from unfamiliar sources that secretly use forced labor. To be socially responsible, a business must establish effective enterprise governance policies that help prevent and detect trafficking. A business can incur legal fines, damage to its reputation, incur lost business, and be subject to litigation, all as a result of human trafficking. Worldwide, estimates are that 50 million people are being trafficked. Human trafficking is especially harmful to females, both adult women and girls, who comprise about 70 percent of all trafficking victims. Gender theory helps explain this disproportionate impact on women. This study provides an overview of human trafficking, an empirical analysis of the relationship of gender inequality to trafficking, and specific steps that a business can take to help prevent this crime, protect its reputation, and avoid fines and lost business.

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/>

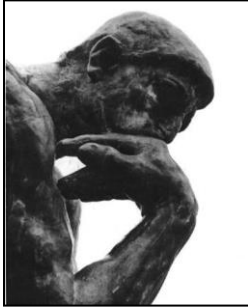
The manuscripts should explore the most significant current developments in oil and gas taxation, accounting, finance, and economics. Severance and excise tax issues and important state tax developments are appropriate topics. Other natural resources articles are also requested (e.g., coal, timber, solar, 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*

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. Sarah Hinchliffe, Long Island University-Post (sarah.hinchliffe@liu.edu).

GIWB Bylaws are on GIWB Website:



The GIWB Section Bylaws provide information for activities of the GIWB Section, such as officer duties and awards criteria. The current Bylaws are shown on the Section Website (<http://aaahq.org/GIWB>).



Adios to AAA Regional Meetings. While providing great services and programs, all were phased out.

In the case of the AAA Southwest Region, it was rebooted as the American Accounting Researchers & Educators (AARE).

The American Accounting Researchers & Educators (aarehq.org/) is a successor of the Southwest Region of the American Accounting Association. AARE, a community of accounting researchers and educators, is dedicated to providing a dynamic and collaborative environment to share quality scholarly research and pedagogies that benefit current and future accounting academics.



The AARE's first annual conference will be held at the Marriott Tulsa Southern Hills in Tulsa, Oklahoma, March 19 - 21, 2025. The AARE conference is held in conjunction with the FBD Annual Conference.

The 2026 conference will be held at the Renaissance Dallas Richardson Hotel in Dallas, Texas, March 18-20, 2026.



GIWB Section Annual KPMG Awards:



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 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. At least one author must be a member of the Section.
 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. At least one author must be a member of the Section.
 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.
- Award recipients are notified by April 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, including to give out a Best Gender Issues and Worklife Balance 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>).

ELECTED OFFICERS 2024-25

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|--|---|
|  <p>President Valerie Li San Diego State University</p> |  <p>President-Elect: Edward Walker University of Central Oklahoma</p> |
|  <p>Vice President-Practice: Jason Jordan Texas Woman's University</p> |  <p>Vice President-Research: Shaokun (Carol) Yu Northern Illinois University</p> |
|  <p>Secretary/Treasurer; AAA Annual Meeting Program-Chair; and Council Representative: Bambi A Hora, University of Central Oklahoma</p> | |

Thank you for serving our Section

All elected and appointed officer are listed on the GIWB Section website (<https://aaahq.org/GIWB/Officers>) and their duties are described in the Section bylaws. If you're interested in serving in an appointed position, please contact the GIWB Section President. 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 could include non-AAA events too (if 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!

The end of the year fast approaches. I often think of Dickens' classic book, 'A Christmas Carol,' which has been adapted to numerous movie versions, starring acclaimed actors such as Patrick Stewart, Bill Murray, Jim Carey, and the Muppets. One of my favorite scenes in the book is where Jacob Marley's ghost tells Ebenezer Scrooge there's more to business than just business:

"But you were always a good man of business, Jacob," faltered Scrooge, who now began to apply this to himself. "Business!" cried the Ghost, wringing its hands again. "Mankind was my business. The common welfare was my business; charity, mercy, forbearance, and benevolence, were, all, my business. The dealings of my trade were but a drop of water in the comprehensive ocean of my business!" (Dickens, C. 1843. A Christmas Carol).

Best to you,

Murphy

Dr. L. Murphy Smith, CPA
Newsletter Editor, GIWB Section
Professor of Accounting
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Lawrence.smith@tamucc.edu
