

GIWB Section Newsletter, Spring/Summer 2024 - Newsletter Editor: L. Murphy Smith



Letter from the President

Dear Esteemed Members of the Gender Issues and Worklife Balance Section,

As I reflect on the past year, I am filled with gratitude for the opportunity to have served as your President. It has been a privilege to witness the dedication and passion of our members in advancing the cause of gender equality and promoting work-life balance within our profession.

I am thrilled to share that we have had a remarkably productive year, thanks to the tireless efforts of our dedicated volunteers. Together, we have made significant strides in furthering our Section's mission and enhancing its standing within the AAA community. Our commitment to serving our members and fostering a supportive environment remains unwavering.

One of our proudest achievements this year has been the growth of our membership. Through the collective efforts of our members, we have successfully expanded our reach and welcomed new voices into our Section. We especially want to welcome our new volunteers and officers joining us from the various regions. I encourage each of you to continue advocating for our cause and inviting your colleagues to join us in our journey towards inclusivity and equity.

I am also delighted to announce that we have partnered with KPMG to continue several prestigious awards, including the KPMG Mentoring Award, the KPMG Outstanding Dissertation Award, the KPMG Best Paper Award, and the KPMG Outstanding Published Manuscript Award. These awards recognize excellence in research and mentorship within our field, and I look forward to celebrating the accomplishments of our deserving recipients at our upcoming business meeting during the AAA Annual Meeting in DC. Our Section's annual Business Meeting will be held on Monday, August 12th from 4:00 – 5:30. I hope to see you there!

As we prepare for this year's Annual Meeting, I am pleased to report a significant increase in the number of paper submissions. This influx of scholarly contributions speaks to the vitality of our Section and the relevance of our work. I am grateful to the numerous discussants who have generously volunteered their time to provide valuable feedback to our authors, ensuring the success of our conference sessions.

Looking ahead, my vision for our Section is one of continued growth and impact. Together, we will strive to expand our reach and deepen our engagement with our members, while remaining steadfast in our commitment to advancing gender equality and promoting work-life balance. I

invite each of you to actively participate in our Section's activities and contribute your unique perspectives to our collective endeavor. Again, this is a great time to welcome new members to our section from the void left by the regions.

In closing, I extend my heartfelt thanks to each and every one of you for your unwavering support and dedication. It is through our collective efforts that we will create a more inclusive and equitable future for all. Together, let us continue to champion change and make a difference in the world.

See you in Washington!

Megan

Megan Burke, PhD, CPA (VA & TX)
Texas Woman's University
GIWB Section President

Upcoming Meetings:

2024 PCAOB/TAR Registered Reports Conference on
Current Issues in Auditing
06/12/2024 - 06/13/2024

3rd International Conference of the Journal of Information
Systems AIS
06/24/2024 - 06/25/2024

The 16th World Congress of Accounting Historians
06/25/2024 - 06/27/2024

Beta Alpha Psi Annual Meeting
07/25/2024 - 07/27/2024

2024 Annual Meeting Featured
Washington, DC
08/12/2024 - 08/14/2024

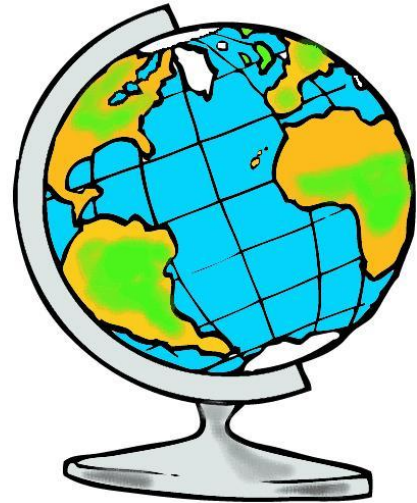
2024 MAS/IMA Teaching Case Conference MAS
Chattanooga, TN
09/20/2024 - 09/21/2024

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

2025 Auditing Section Midyear Meeting AUD
Charlotte, NC
01/16/2025 - 01/18/2025

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

2025 Leadership in Accounting Education Section Seminar LEADERSHIP
San Antonio, TX



The 2024 AAA Annual Meeting will be held in:

Washington, DC

2024 Annual Meeting
8/9/2024 - 8/14/2024

Mark your calendar:

The GIWB Section's
Annual Business
Meeting will be held
on Monday, August
12th from 4:00-5:30.



Looking ahead:

2025 Annual Meeting
Chicago, IL
08/02/2025 - 08/06/2025



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



2028 Annual Meeting
Anaheim, CA
08/04/2028 - 08/09/2028

Member News and Accomplishments:



*Dr. Valerie Li,
San Diego State University*

Congrats to Qianqian Du, Valerie Li, and Lin Wang on publication of their article, “The spouse effect and CEO risk-taking,” in *Journal of Corporate Accounting & Finance* in 2024. Abstract: We examine how a CEO's family life affects their corporate decisions. Specifically, we investigate whether a CEO's spouse's professional status affects the CEO's risk-taking behavior. Using a sample of S&P 500 firms from the 2010 to 2012 period, we find evidence that CEOs with spouses who are professionals, defined as working spouses, spouses holding graduate degrees, or spouses graduated from Ivy League schools, tend to adopt riskier corporate policies. Our evidence suggests that firms led by CEOs with professional spouses exhibit higher accounting return volatility, make more aggressive financial reporting decisions, and invest more in risky assets. We do not find a significant association between

professional spouses and firms' market return volatility. Our results are consistent with the indirect channel theory, which suggests that CEOs with professional spouses might be inclined to undertake higher risks, potentially stemming from heightened conflicts between family and work commitments or improved wealth diversification attributed to their spouses' professional standing.



*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, L.M. Smith, and Amine Khayati on publication of their article, “An Examination of Ethical Values of Management Accountants” in *Journal of Business Ethics* in 2024. Abstract: The success of business firms and other organizations relies on the

trustworthiness of reports and other documents prepared by management accountants. This study examines the

personal ethical values and ethical value types of management accountants. Data were obtained from a survey of members of the Institute of Management Accountants (IMA). The survey, composed of the Rokeach Values Survey and demographic questions, was delivered by the IMA Research Lab to membership samples. Importantly, the results indicated that the highest-ranked values were consistent with values included in the IMA's Statement of Ethical Professional Practice. That management accountants hold high ethical values better enables them to provide reliable and meaningful work to business firms and other organizations. Another important finding is that older management accountants are more concerned with moral values than their younger colleagues. This finding has notable implications for the future of the profession.

Member News and Accomplishments - continued



*Dr. Megan Burke,
Texas Woman's University*

Congrats to Halimin Herjanto, Muslim Amin, Megan M Burke, and Marcus J Burke on publication of their article, “Undergraduate marketing student retention: the role of personal values,” in *Marketing Education Review* in 2023. Abstract: Student retention is a critical issue for higher education institutions. This study investigates the motivation of marketing student retention in the United States. The study was conducted by exploring the underlying personal values that drive student retention through the means-end chain (MEC) laddering approach. A total of 55

usable student comments were gathered from two mid-sized (1 public, 1 private) institutions and analyzed using MEC. The findings show that marketing student retention was influenced by hedonism, power, achievement, and self-direction and, to a lesser extent, by the other-regarding value of benevolence. In addition, the hierarchical value map shows the importance of the industry category-building marketing courses to emphasize the industry and marketing environment. It must be recognized, however, that the strength of the industry category depends on how universities maintain their brand image and that image’s congruency with students’ personal values. Finally, the study results revealed that marketing course factors (e.g., course content and course excitement) and job security are fundamental attributes that enhance student retention.

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/>

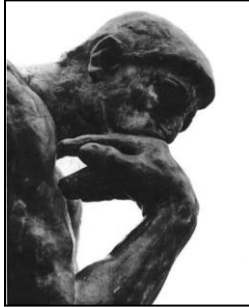
The manuscripts should explore the most significant current developments in oil and gas taxation, accounting, finance, and economics. Severance and excise tax issues and important state tax developments are appropriate topics. Other natural resources articles are also requested (e.g., coal, timber, solar,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

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

 <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 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!

Best to you,

Murphy

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