



Gender Issues and Worklife Balance Section Newsletter Spring-Summer 2023 Edition

GIWB Section Newsletter, Spring-Summer 2023

Newsletter Editor: L. Murphy Smith



Letter from the President

Dear members of the Gender Issues and Worklife Balance Section:

I was humbled to serve as a President of GIWB Section for the past year. It is a great pleasure for me to share that we have had a very productive year, and we still have three months to do great things to stay one of the most meaningful and vibrant sections. We are blessed with many dedicated volunteers who care deeply about our Section's success, its standing, and contributions in a fast-changing environment. They also care about serving our members.

This short message is to introduce you all with what our Section has accomplished. There was an increase in the Section's membership. We continue to encourage the GIWB members to invite their colleagues to join our section and share our activity via social network to keep the increased membership trend going.

The Region Coordinators promoted the GIWB Best Paper Award for each of the regional meetings. KPMG will sponsor four \$1,000 awards each for the GIWB Section: the KPMG Mentoring Award, the KPMG Outstanding Dissertation Award, the KPMG Best Paper Award (from papers submitted to the annual AAA meeting), and the KPMG Outstanding Published Manuscript Award. You will find the names of those being honored with these awards at our Section's business meeting at the AAA Annual Meeting that will be held in Denver on Monday August 7, 2023, 5:30-6:30 pm.

Let me also emphasize that for this years' Annual Meeting we have received 3 times as many papers as last, and luckily - lots of discussants who volunteered to discuss these papers. This gives the authors a good opportunity to receive great feedback in those sessions.

This year we are holding a Panel session "Are Women Fairly Represented in the Upper-Ranks of the Accounting Profession?" **It is scheduled** for 2:00 pm-3:30 pm MDT - Monday August 7, 2023.

The aim of this discussion will be to address the issues that affect decisions on boards and can help to avoid any form of discrimination within the organizations. I look forward to seeing many friends present and participate.

For our current members and perspective members I want to assure you that my intention, and that of all the officers, is to grow GIWB without limits. We will stay focused on remaining as a

benefit to our members while also staying current with AAA goals. I invite each of you to participate, and most important become involved.

See all of you in Denver!

Best wishes,

Anna

Anna Vysotskaya, GIWB Section President 2022-23
Lincoln University, Lincoln International Business School (LIBS).



Letter from the President-Elect

Greetings GIWB Colleagues:

I'm looking forward to the opportunity to serve you as the President of the GIWB section for the 2023-2024 year. I hope to have the opportunity to meet with many of our section members. Our section has done some great work and I'm hopeful that we will have a productive year.

Our section is successful because of our great members and the many volunteers throughout the year. I'm hoping we can continue our trend of bringing in new members and increasing our participation. If you're thinking of volunteering, please reach out. We would love to have your help in a leadership role, reviewing and discussing our papers at various meetings, and serving on committees.

I hope to see you at our section meeting at the Annual meeting.

I can be reached by email at: mburke5@twu.edu.

See you in Denver!

Megan

Megan Burke, PhD, CPA (VA & TX)
Texas Woman's University
GIWB Section President-Elect (President in 2023-24)

Upcoming AAA Meetings:

2023 Accounting Behavior and Organizations Research
Conference ABO
Pittsburgh, PA
10/13/2023 - 10/14/2023

2023 Joint Meeting of the Diversity and Teaching, Learning
and Curriculum Sections TLC DIV
Bethesda, MD
Call for Submissions - DEADLINE: July 10, 2023
10/20/2023 - 10/21/2023

Special Issues Conference: The Digital Transformation of
ESG Reporting
New York, NY
12/01/2023 - 12/02/2023

Accounting PhD Rookie Recruiting and Research Camp
Dallas, TX
12/08/2023 - 12/10/2023

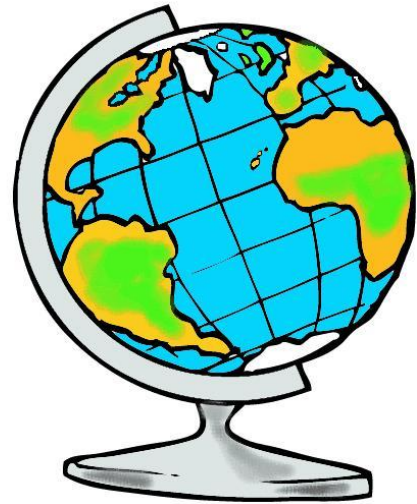
2024 Management Accounting Section Midyear Meeting MAS
Orlando, FL
01/04/2024 - 01/06/2024

Auditing Section Midyear Meeting AUD
New Orleans, LA
01/11/2024 - 01/13/2024

2024 International Accounting Section Midyear Meeting IA
Atlanta, GA
01/25/2024 - 01/27/2024

2024 Annual Meeting
Washington, DC
8/9/2024 - 8/14/2024

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



MORE UPCOMING CONFERENCES

International Corporate Governance Society



The 9th annual conference of the International Corporate Governance Society will be held at IE University in Madrid, Spain, from Friday 20 to Sunday 22 October 2023. As this has been the case for past conferences, the 2023 conference will act as a forum for academics, policymakers, and practitioners from across the globe to share and debate the latest corporate governance research findings and best practices.

The increasingly visible consequences of climate change and the economic fallout from the pandemic and the Ukraine-Russia war have moved sustainable corporate governance to the forefront.

Sustainable corporate governance is not only about making businesses more sustainable from an environmental point of view, but it is also about ensuring that they operate in harmony with the broader economic and social system. In turn, businesses should be run in such a way to avoid future waves of corporate failures.

More info at: <https://www.ie.edu/icgs2023/>

IMA Women's Leadership Summit



Save the Date! Mark your calendar for the next IMA Women's Leadership Summit, coming to you virtually via Zoom on Friday, October 13, 2023, from 10 a.m. to 3:30 p.m. ET. This is an incredible opportunity to expand your leadership potential, learn from experienced professionals, exchange ideas, and take charge of your future—all from the comfort of your computer. More information will be available in the coming months on the IMA website.

CALL FOR PAPERS

2023 IGBR Fall Conference in San Antonio

October 18-20, 2023



The Alamo, San Antonio, Texas

CALL FOR PAPERS: The Institute for Global Business Research (IGBR) 2023 Fall Conference will be held at the Holiday Inn San Antonio Market Square in the heart of San Antonio. The discounted room rate at the hotel is \$119 for conference registrants. The conference will feature live sessions, workshops, student research awards and more.



The Battle of the Alamo, February 23 - March 6, 1836

The IGBR invites full-length papers, working papers, teaching cases, case studies, and extended abstracts relating to all areas of Business, Accounting, Business Law, Finance, Economics, Investments, Management, Strategy, Marketing, Business Ethics, Business Education, and Entrepreneurship.

For those who are unable to attend in person, you can participate in the live sessions via zoom or in asynchronous sessions. We hope to see you there.

- > Submission Deadline: September 1, 2023
- > Early Registration Deadline: September 1, 2023
- > Early Registration – \$400
- > Student Registration – \$200
- > Late Registration – additional \$100

REGISTRATION LINKS:

<https://www.igbr.org/conferences/>

Looking ahead, the 2024 AAA Annual Meetings will be held in:

Washington, DC

2024 Annual Meeting

8/9/2024 - 8/14/2024



Member News and Accomplishments:



*Dr. Natalie Tatiana Churyk,
Northern Illinois University*

Congrats to Natalie T Churyk, Pennie Bagley, Christine Gimbar, Jodi Gissel, and Erin Hamilton on publication of a special issue of *Journal of Accounting Education* in 2023: “Data analytics in auditing: What do we remove in order to add?” Description: We prepared a call for the special issue and from late 2019 through 2021, the American Accounting Association (AAA) and the Journal (Elsevier) publicized the special issue call inviting manuscript submissions devoted to data analytics in auditing. The key focus of panels and discussions to date has been on what firms would like students to know

about data analytics when coming in as new audit hires. The answer: essentially “everything.” However, it can be difficult for auditing educators to determine where, how, and to what extent data analytics should be integrated into existing courses,

especially given the wide array of technical content already being covered. Therefore, the goal of this issue is to help faculty develop and integrate the use of data analytics in auditing courses.



*Dr. David Kerr,
UNC - Charlotte*



*Dr. Karen Loveland,
Texas A&M University-
Corpus Christi*



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



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

Congrats to David Kerr, Karen Loveland, Katherine Taken Smith, and L.M. Smith on publication of their article, “Cryptocurrency Risks, Fraud Cases, and Financial Performance,” in *Risks* in 2023. Abstract: In this study, we examine major cryptocurrencies, present notable fraud cases, describe fraud risks, and analyze cryptocurrency financial performance. People debate whether cryptocurrency is an investment opportunity, the new Dutch Tulip Bubble, or a giant Ponzi scheme. There have been a number of high-profile fraud cases associated with cryptocurrencies, such as the FTX scandal in late 2022, thereby making fraud a real concern to current and potential future investors. Regarding financial performance, cryptocurrencies experienced a major collapse in value in the most recent period of the study, about three times worse than the major stock market indices. While in prior periods, cryptocurrencies have significantly outperformed stock market indices, recent fraud cases and the extreme volatility of

Member News and Accomplishments - continued

cryptocurrencies indicate that investing in cryptocurrencies comes with much higher risk than traditional stock market investments. The debate over the investment potential of cryptocurrencies continues, whether they have long term value or are simply the new Dutch Tulip Bubble.



*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 2022. Abstract:



*Dr. Valerie Li,
San Diego State University*

Congrats to Valerie Li and Yan Luo on publication of their article, “Costs and benefits of auditors' disclosure of critical audit matters: Initial evidence from the United States,” in *Advances in Accounting* in 2023.

Abstract: In an effort to make audit reports more informative to financial statement users, the Public Company Accounting Oversight Board (PCAOB) requires an expanded audit report in which auditors are required to disclose critical audit matters (CAMs). The new standard (AS 3101) became effective for audits of financial statements of large accelerated filers for fiscal years ending on or after June 30, 2019. Using a sample of annual reports of large accelerated filers with and without

CAM disclosures, we examine the costs and benefits of the mandatory disclosure of CAMs in auditors' reports. Our evidence suggests that compared to auditor reports reporting no CAMs, the presence of a single CAM disclosure in the

auditor's report provides incremental information to equity investors without a significant increase in audit costs. However, using the benchmark of a single CAM disclosure, multiple CAMs in an auditor's report results in higher audit fees and longer audit delays.

Member News and Accomplishments - continued



Dr. Anna Vysotskaya, Lincoln University, Lincoln International Business School (LIBS).

Congrats to Anna Vysotskaya on publication of her book chapter, “Revolution in Education: Challenges and Changes in Master's Programs in Accounting and Finance,” in *eLearning Stakeholders and Researchers Summit 2021*, HSE Publishing House, 2022, pp. 227-233. Abstract: Based on a comparison with Western practices of Russian accounting and finance, the article explores the possibilities of building a foresight model for the transformation of the accounting and financial profession in modern Russia in accordance with the challenges of modern society.

Lincoln International Business School at Lincoln University (UK)
University Motto: *Libertas per Sapientiam* (Freedom through Wisdom)



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/>

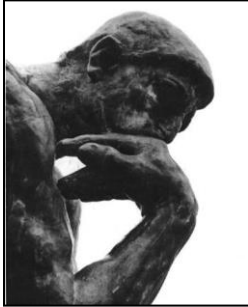
The manuscripts should explore the most significant current developments in oil and gas taxation, accounting, finance, and economics. Severance and excise tax issues and important state tax developments are appropriate topics. Other natural resources articles are also requested (e.g., coal, timber, solar,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

GIWB Section Regional Meeting Best Paper Awards:



At each AAA regional meeting, the GIWB Section Region Coordinators are charged with arranging and awarding a Best Paper Award to be given to the best paper on GIWB-related issues submitted to the regional meeting. The seven AAA Region Coordinators are shown on the GIWB website (aaahq.org/GIWB).



HATS OFF TO ALL OUR REGIONAL COORDINATORS!

THANK YOU!

Mid-Atlantic Region
Stacy Chavez
Loyola University - Maryland

Northeast Region
Yvette J Lazdowski
University of New Hampshire
at Manchester

Southeast Region
Donald Ariail
East Carolina University

Western Region
Sally Hamilton
University of the Pacific

Midwest Region
Salem L Boumediene
University of Illinois-Springfield

Ohio Region
Sijing Wei
Creighton University

Southwest Region
Megan Burke
Texas Woman's University

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.

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>).

THANK YOU TO OUR OUTGOING OFFICERS

 <p>President: Anna Vysotskaya, Lincoln University, Lincoln International Business School (LIBS).</p>	 <p>President-Elect: Megan Burke, Texas Woman's University</p>
 <p>Vice President-Practice: Kathleen R. Schaum, KPMG LLP</p>	 <p>Vice President-Research: Valerie Li San Diego State University</p>
 <p>Secretary/Treasurer: Bambi A Hora, University of Central Oklahoma</p>	 <p>Council Representative: D. Larry Crumbley, Texas A&M University- Corpus Christi</p>

THANKS FOR A GREAT 2022-23

CONGRATS TO OUR NEWLY ELECTED OFFICERS 2023-24

 <p>President: Megan Burke, Texas Woman's University</p>	 <p>President-Elect: Yu Valerie Li San Diego State University</p>
 <p>Vice President-Practice: Kathleen R. Schaum, KPMG LLP</p>	 <p>Vice President- Research: Anna Vysotskaya, Lincoln University, Lincoln International Business School (LIBS).</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 related to GIWB, make sure all regional or local events you may be involved with get good billing this way.
- Conferences and calls for papers could include non-AAA events too (if

directly relevant to section members' interests)

- Have you been to an interesting meeting recently? Why not write a few paragraphs for us describing who presented what so we can all benefit in some way from events we couldn't attend?
- Personal accomplishments e.g. publications, promotions, or awards (if possible, include a photo; don't be shy!) Have you changed jobs recently? Let people know where you are now via the newsletter perhaps!
- New research projects started or updates on current ones you may be working on.
- Doctoral students tell us what you are doing and what you are finding out--there may be people out there who can help you in all kinds of ways you hadn't thought about. Ask!
- Submit a short article to be published in the newsletter.
- Other items related to GIWB e.g. comments or questions you'd like answers to or help with. Maybe someone out there has an answer that can help you with an issue you are facing? Ask!

The end of the year fast approaches. Yet another movie version of Dickens' classic book, 'A Christmas Carol,' is in theaters. 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

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