



*Gender Issues and Worklife Balance Section Newsletter
Fall 2022 Edition*

GIWB Section Newsletter, Fall 2022

Newsletter Editor: L. Murphy Smith

Letter from the Section President



I would like to thank you, the GIWB membership, for placing your confidence and trust in me to serve as your President. A wonderful year has passed and before we progress onto the next, I would like to take this opportunity to offer a round of applause to those who have gone above and beyond the call of duty.

Thanks to our outgoing and Past Presidents, Dr. Maria Leach and Dr. Natalie Churyk. The present success of GIWB would not have been possible without their leadership and for all of their contributions and the hard work that they put in over the past years. A huge thank you to our National Meeting Co-Chair Dr. Bambi A. Hora, who attended the GIWB Breakfast meeting for me when I could not. She stepped right in on very short notice and represented us well. Murphy Smith continued to do his awesome job contributing as National Meeting Co-Chair and our newsletter editor. Murphy, thank you for keeping us all going! Sarah Hinchliffe kept our website current and posted our newsletters – many thanks.

My main goal this year is to encourage the membership to make a difference. I want to be someone who gives back, someone who inspires our members to be more involved or to take on leadership roles. Or for those of you who are already leaders, to reach out and encourage and mentor those who have a passion to move forward. Everyone, no matter who you are or where you're from, has the power to do something that improves their lives.

When stepping into leadership roles, we usually doubt our abilities and worth, question what we can bring to the table. So, this year, it is my hope that we all face our doubts and fears and take on a new and challenging role in GIWB.

I hope you are as enthusiastic as I am to see what kind of changes all of us can make together in 2022/2023. I look forward to the opportunity to grow and develop together. It is a privilege to serve.

Best wishes,

Anna Vysotskaya

Anna Vysotskaya, GIWB Section President
Higher School of Economics, School of Finance.

ANNUAL GIWB SECTION BREAKFAST AND BUSINESS MEETING:

Tuesday, August 2, 2022, San Diego



Bambi Hora presents Outstanding Service Award to 2021-2022 President Maria A. Leach. Thank you, Maria, for a job well done!



Section members: Sijing Wei, Ohio Region Coordinator; Maria A. Leach, President 2021-2022; and Bambi Hora, Secretary-Treasurer.

**PLEASE CONSIDER SENDING IN A PAPER TO PRESENT AT THE UPCOMING
AUGUST 2023 ANNUAL MEETING.**

**Submissions are open:
<https://aaahq.org/Meetings/2023/Annual-Meeting/Submissions>**

**PLEASE CONSIDER VOLUNTEERING TO SERVE AS A REVIEWER AND/OR
SESSION CHAIR FOR THE AUGUST 2023 ANNUAL MEETING.**

**HATS OFF TO ALL OUR GIWB SECTION VOLUNTEERS WHO REVIEWED
PAPERS AND PANELS FOR THE 2022 AAA ANNUAL MEETING!**

THANK YOU!



Monica Kabutey
Hila Fogel-Yaari
Anna Vysotskaya
Carmen Payne Mann
Timothy Fogarty
Mengyu Ma
Marsha Huber
Hyunpyo Kim
Joe Rakestraw
Hrishikesh Desai
Hao Qu
Maria Alvarez
Tonya Blocker
Neel Purohit
Xiaohong Fan
Monica Kabutey
Sally Hamilton
JiHoon Hwang

Upcoming AAA Meetings:

2023 American Taxation Association Midyear Meeting
Washington, DC
02/23/2023 - 02/25/2023

2023 Forensic Accounting Research Conference
Salt Lake City, UT
03/03/2023 - 03/04/2023

2023 Southwest Region Meeting
Houston, TX
03/08/2023 - 03/11/2023

2023 Government and Nonprofit Section Midyear Meeting
Denver, CO
03/10/2023 - 03/11/2023

Academy of Accounting Historians Section Webinar: Letting the Past Illuminate the Present
VIRTUAL - American Accounting Association
03/17/2023

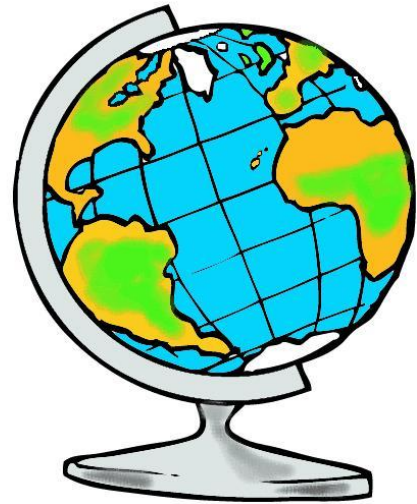
Academy of Accounting Historians Section Webinar: Letting the Past Illuminate the Present
VIRTUAL - American Accounting Association
03/24/2023

2023 Spark Meeting of the Regions
VIRTUAL – American Accounting Association
06/01/2023 - 06/03/2023

2023 Annual Meeting
Denver (Aurora) CO
8/4/2023 - 8/9/2023

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

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



Looking ahead, future AAA Annual Meetings will be held in:

Denver, CO

2023 Annual Meeting
(8/4/2023 - 8/9/2023)



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 Churyk was named a 2022 Outstanding Educator by the Illinois CPA Society, in the “4-year college with a graduate accounting program” category. In addition, Dr. Churyk was recently selected to be the PwC Professor of Accountancy at Northern Illinois University. At the recent midyear meeting of the AAA Diversity and Teaching, Learning & Curriculum Sections, she presented on the topic of educational teaching cases to enhance learning.



*Dr. D. Larry Crumbley, Texas
A&M University-Corpus Christi*

Congrats to D. Larry Crumbley on publication of his article, “Sad Saga of the Financial Fraud of South Carolina’s Two Failed Nuclear Power Plants,” in *Journal of Forensic and Investigative Accounting* in 2022.

Abstract: In February 2006, SCANA and Santee Cooper announced plans to build two nuclear reactors at SCANA’s VC Summer facility in Fairfield County, South Carolina. Once SC legislators passed the Base Load Review Act, SCANA and Santee Cooper reached an agreement with Toshiba-owned Westinghouse Electric Company to complete the twin

power plants with a deadline of December 31, 2020, to obtain funding from future federal nuclear power tax credits. As early as April 2015, the company’s nuclear team felt there was little possibility of completing the

power plant on time to obtain the necessary tax credits. This study covers the false and misleading statements and steps taken by SCANA executives to hide the truth. On July 31, 2017, SCANA and Santee Cooper announced abandonment of the \$9 billion project after eight years of work. Ironically, seven months later Congress passed, and President Donald Trump signed into law an amendment allowing new nuclear reactors placed into service after December 31, 2020, to qualify for the nuclear production credit.



Member News and Accomplishments - continued



*Dr. Anna Vysotskaya,
HSE University*

Congrats to Anna Vysotskaya and her coauthors on publication of their article, “On the ‘disclosure initiative–principles of disclosure’: The EAA financial reporting standards committee’s view,” in *Accounting in Europe* in 2020. Abstract: This paper summarises the contents of a comment letter produced by a working group of 12 academics in response to the International Accounting Standards Board (IASB) Discussion Paper on principles of disclosure. The comment letter was submitted by the Financial Reporting Standards Committee (FRSC) of the European Accounting Association (EAA). The work includes reviews of relevant academic literature of areas related to the various questions posed by the IASB in the Discussion Paper, including the ‘disclosure problem’ and the objective of the project, the suggested principles of effective

communication, the roles of the primary financial statements and notes, the location of information and the use of performance measures.



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



*Dr. Katherine Taken
Smith, Texas A&M
University-Corpus Christi*



*Dr. L.M. Smith, Texas
A&M University-
Corpus Christi*

Congrats to Karen Loveland, Katherine Taken Smith, L.M. Smith on publication of their article, “Using Social Media to Stimulate the Adoption of Green Energy,” in *International Journal of Business & Economics* in 2022. Abstract: Social media can be used to influence perceptions of green products and motivate the adoption of green energy. A key motivator for choosing green energy is concern for the environment. Social media is an effective means of communicating with consumers and stakeholders regarding the benefits of green energy in society. This study empirically examines social media usage in the green energy industry, identifies the most commonly used platforms, and analyzes social media usage according to the sector and financial situation of the company. Findings show there are four social media platforms used by 73 percent or more of green energy firms, with LinkedIn being the most popular. Social media usage was found to vary by sector. Findings can assist managers and marketers of green energy firms make informed decisions regarding their use of social media.

Member News and Accomplishments - continued



*Dr. Maria A. Leach,
University of South Dakota*

Congrats to Hoang Mai Ha Truong, Eun-Suh Lee, & Maria A. Leach on publication of their article, “Earnings Management in IPO: A Look at Public Float,” in *Korean Business Education Review* in 2022. Abstract: Our study contributes to the literature in three ways. First, this study contributes to public float literature by showing the significant and negative effect of public float on earnings management. Second, this study supports the monitoring role of public float, whereas prior studies found support for a negative view of public float. Third, our findings complement the growing number of studies about the importance of public float and IPOs.



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

Congrats to Bor-Yi Tsay, Jane E Campbell, Donald L Ariail, Stephanie K Miller, & L Shannon Shumate on publication of their article, “Improving introductory financial accounting learning and retention through course redesign,” in *Journal of Accounting Education* in 2023. Abstract: This paper reports the results of a course redesign project for introductory financial accounting taught predominately to non-accounting majors. The objectives were to improve student learning and student retention. Student learning was measured with an assurance of learning (AOL) instrument. Retention was measured by the DFWI rate, composed of the grades of D, F, W

(withdrawal) or I (incomplete). Thus, we measured the impact that the course redesign had on mean AOL scores and on mean DFWI rates. The first step in the redesign was to reduce the detailed course content. This created time for pedagogical changes in the second step. Metacognitive and active learning activities were added to foster student learning. Results indicated that the content reduction alone did not significantly impact AOL scores or DFWI rates.



Member News and Accomplishments - continued



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

Congrats to Sandra Gates, Megan Burke, & John Humphreys on publication of their article, “The hidden history of Benjamin Montgomery: Slave, manager, and accountant,” in *Accounting History* in 2022. Abstract: Little is known about the contributions of African-American slaves in the histories of various business domains, including accounting. Some authors attribute this scholarly silence to ideological motives due to race-ethnicity and bigotry. Others note that this paucity reflects not only a lack of data but also an inability to adequately approach the contributions of minorities to the accounting profession. Consequently, there are hidden voices in accounting history that should be explored. One of those voices belongs to Benjamin Thornton Montgomery, a Southern slave who became a plantation manager and owner.

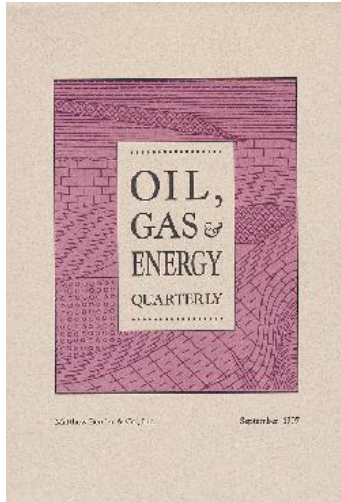
Observing Montgomery’s practices through the unique historical lens of the ante-bellum period of the United States, we argue that he should also be acknowledged for his responsibilities as an accountant. Accordingly, we use an analytically structured narrative process to examine the compelling case of Ben Montgomery to inform a more accurate and balanced historical foundation of accounting practice in America.



*Dr. Valerie Li,
Kennesaw State University*

Congrats to Valerie Li on publication of her article, “The effect of real earnings management on the persistence and informativeness of earnings,” in *The British Accounting Review* in 2019. Abstract: This paper reports the results of a course redesign project for introductory financial accounting taught predominately to non-accounting majors. The objectives were to improve student learning and student retention. Student learning was measured with an assurance of learning (AOL) instrument. Retention was measured by the DFWI rate, composed of the grades of D, F, W (withdrawal) or I (incomplete). Thus, we measured the impact that the course redesign had on mean AOL scores and on mean DFWI rates. The first step in the redesign was to reduce the detailed course content. This created time for pedagogical changes in the second step. Metacognitive and active learning activities were added to foster student learning. Results

indicated that the content reduction alone did not significantly impact AOL scores or DFWI rates.



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*

CALL FOR PAPERS

2023 Spring Conference in New Orleans

April 19-21, 2023



Jackson Square, New Orleans



National World War 2 Museum, New Orleans

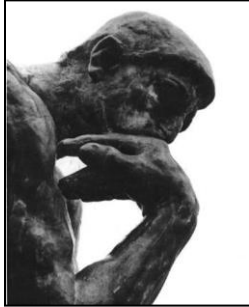
CALL FOR PAPERS: The 2023 Spring Conference will be held at the DoubleTree Hotel in the heart of New Orleans. The discounted room rate at the hotel is \$179 for conference registrants. The conference will feature live sessions, workshops, student research awards and more.

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: March 1, 2023
- Early Registration Deadline: March 1, 2023
- Early Registration – \$400

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

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>).

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>).

OUR ELECTED OFFICERS, 2022-23

 <p>President: Anna Vysotskaya, Higher School of Economics</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>

THANK YOU, OFFICERS!

In addition to the elected officers above, President Vysotskaya selects members to fill the appointed officer positions. All elected and appointed officer are listed on the GIWB website (<https://aaahq.org/GIWB/Officers>) and their duties are described in the Section bylaws. 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).

Happy Christmas and merry new year to all,

Murphy

Dr. L. Murphy Smith, CPA
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Professor of Accounting
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