



**American
Accounting
Association**

*Gender Issues and Worklife Balance Section Newsletter
Spring 2025*

GIWB Section Newsletter, Spring 2025

Newsletter Editor: L. Murphy Smith

Letter from the President

Dear GIWB Members:

*Happy New
Year!*

I can be reached at vli@sdsu.edu and I look forward to another productive year for the GIWB Section.

Best Regards,

Valerie

Valerie Li, Ph.D.
GIWB Section President

Upcoming Meetings:

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

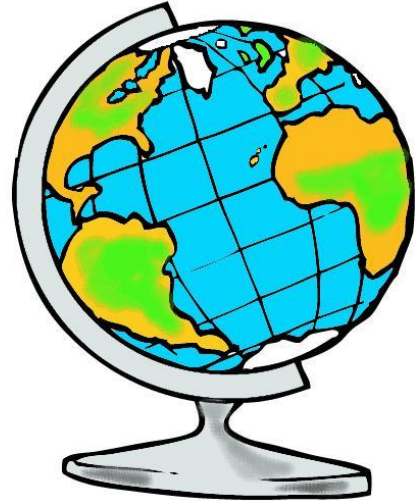
Current Issues in Sustainability: Human Capital, AI, Disclosure Quality, and More!
Arlington, VA
03/28/2025 - 03/29/2025

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



Call for award nominations:

Are you aware of a particularly innovative teaching practice or teaching case in accounting? The selection committees for the **AAA-AICPA-Bea Sanders EDGE in Teaching** and the **AAA-George Krull EDGE in Teaching Awards** would like to encourage your nominations.

The Bea Sanders award is targeted for teaching innovations in first-year accounting courses (freshmen, sophomore, community college), while the George Krull award is targeted at junior and senior level accounting courses.

The intent of both awards is to recognize and disseminate successful leading-edge practices in the teaching of accounting that encourages a student's interest in the profession as a career.

The deadline to apply is 1/31/2025. Details on the awards including the nomination and selection processes are available at these links:

[AAA-AICPA-Bea Sanders EDGE in Teaching Award](#)

[AAA-George Krull EDGE in Teaching Award](#)

Please consider nominating yourself or a colleague today!

AAA-AICPA-Bea Sanders Selection Committee

Lorraine Lee, chair

leel@uncw.edu

The 2025 AAA Annual Meeting will be held in:



The AAA invites you to the 2025 Annual Meeting, where the theme is “Boldly Building Our Future.”

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



Other Meetings:

Accounting Education Special Interest Group (SIG) Annual Conference May 21-23, 2025, Dublin City University Call for Papers

The British Accounting and Finance Association (BAFA) Accounting Education Special Interest Group (SIG) is delighted to announce the Annual Conference which will be held at Dublin City University from 21st - 23rd May 2025.

Our conference is designed to provide:

- a setting for discussions on a range of accounting education research issues, through full and emerging research papers;
- an opportunity to showcase innovative learning and teaching practices in Accounting and Finance and to discuss the development of associated scholarship outputs;
- an opportunity for researchers to develop research projects or discuss current work and research ideas;
- an opportunity for accounting educators to identify partners (individuals or institutions) for collaborative research, and learning and teaching initiatives; and
- an opportunity to join our network of support.

Submissions

The Accounting Education SIG welcomes submissions from established, new or nascent researchers and academics in one of three forms:

Full papers *will describe completed or near-completed research projects. These papers will be presented in 'full presentation' sessions with discussants who will provide critical review comments.*

Emerging papers *will describe either the initial stages of a project or the initial analysis of findings. Emerging papers will be presented under the 'Lightning Presentation' format.*

Learning and teaching innovations *will outline the innovative approach, the rationale for its development, and the impact on student learning. Learning and teaching innovations will be presented under the 'Lightning Presentation' format.*

If your paper is accepted for the conference, you may be asked to act as a Chair for a session or as a discussant for another paper.

Presentation formats

As indicated in the information regarding submissions, there will be two formats for presentations:

Full Presentation – this will be a 30-minute session, with a presentation for 20 minutes, 5 minutes for a discussant to comment, and 5 minutes for Q&A

Lightning Presentation – this is a 15-minute session, with a 10-minute presentation and 5 minutes for Q&A.

Submission deadline and link

Please submit abstracts through the online submission system by **31st March 2025**. ***Acceptance will be on a rolling basis up to this date, so we encourage early submission.***

Submission system [link](https://conference.bafa.ac.uk/ae-sig/) (<https://conference.bafa.ac.uk/ae-sig/>).

Additional submission Information

Full papers

Authors of full papers should submit a structured abstract of 300-350 words using the headings outlined below by **March 31, 2025**:

- Purpose (mandatory)
- Design/methodology/approach (mandatory)
- Findings (mandatory)
- Research limitations/implications (if applicable)
- Practical implications (if applicable)
- Social implications (if applicable)
- Originality/value (mandatory)

Once accepted and not later than **April 12, 2025**, full papers should be sent to the conference coordinator **Anna Vysotskaya** (avysotskaya@lincoln.ac.uk). These will be distributed to the discussant(s) for review prior to the conference. Discussants will present their comments to the authors during the conference session. If the full paper is not received by the deadline, the paper may be moved to the emerging papers stream of the conference.

Emerging papers and Learning and teaching innovations

We welcome presentations of emerging papers (early draft papers, emerging research ideas, and proposals) as well as presentations of learning and teaching innovations. These will take the form of a lightning presentation. These shorter presentations allow for a quick overview or introduction to a research idea, initial findings or innovation.

Please submit an abstract of approximately 200 words by **31st March 2025**, covering as many of the structured abstract sub-headings shown under full papers above as appropriate,

Further information

Further details on the conference, including registration information, will be available on the BAFA Accounting Education SIG Conference events page <https://bafa.ac.uk/subgroups/special-interest-groups/accounting-education/events/upcoming-events/accounting-education-sig-annual-conference-2025.html>

In the meantime, if you have any questions, please contact Anna Vysotskaya, conference organizer, at avysotskaya@lincoln.ac.uk.

Member News and Accomplishments:



*Dr. Valerie Li,
San Diego State University*

Congrats to Valerie Li on publication of her article, “Groupthink tendencies in top management teams and financial reporting fraud,” in *Accounting and Business Research* in 2024. Abstract: I investigate the factors that contribute to financial reporting fraud in firms that are, ex ante, at a high risk of committing fraud. Using propensity score matching, I select a sample of firms with similar ex ante risk for committing fraud. I find that within this sample, interconnectedness among members of the top management team (TMT), specifically connections developed outside the firm, is significantly and positively associated with financial reporting fraud. The effect of TMT interconnectedness on fraud is more pronounced in firms with more powerful Chief Executive Officers (CEOs) and in firms in which non-CEO executives’ wealth is more sensitive to firm risk, as measured by their

portfolio vega. In addition, I find that the fraud committed by more interconnected TMTs persists for longer periods of time and is more difficult to detect. Further investigations suggest that the intensity of the connections between team members influences the risk of financial reporting fraud. My findings suggest that TMT interconnectedness promotes ‘groupthink’, which is associated with dysfunctional decision-making processes.



*D. Larry Crumbley,
TAMU-CC RELLIS*

Congrats to D. Larry Crumbley, Steven D. Grossman, and Amanda M. Grossman on publication of their article, “ESG Reporting Issues Perpetuating Fraud Litigation,” in *Journal of Forensic and Investigative Accounting* in 2024. Abstract: As consumers and regulators demand more sustainable and environmentally friendly products, companies have poured considerable time and millions of dollars into embedding sustainability into their reporting. Sustainability is considered the big umbrella, and environmental, social, and governance (ESG) are subcategories. While Whelan (2022) indicates that ESG metrics reporting is not a real replacement for sustainability strategic initiatives, investors are nonetheless interested in the methodology that companies are using to

address ESG issues as they directly affect shareholder value.

A PwC Global Investor Survey in 2023 found that investors want to know how companies are managing sustainability, but the investors lack confidence in much of the information provided today. Investors “want better information, including the cost of meeting sustainability commitments and a clear road map for achieving them, combined with a view of what it means for financial statement assumptions”(Chalmers and Picard, 2023). A report by the law firm Latham & Watkins (2020, p. 3) indicates that these broad range of issues include: Environmental issues such as biodiversity degradation and long-term availability of resources (including water), Social issues such as supply-chain issues (including modern slavery and working conditions at supplier locations), and diversity in the workplace.

Member News and Accomplishments--continued:



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

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

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

Congrats to Donald L Ariail, Katherine Taken Smith, L.M. Smith, and Amine Khayati on publication of their article, “An examination of ethical leadership in academia: a study of accounting faculty” in *Accounting Education* in 2024.

Abstract: This study reports on accounting faculty perceptions of ethical tone-at-the-top (TATT) – indicative of ethical leadership – and explores the relationship of TATT to

faculty job satisfaction. Both constructs have international applicability. A sample of 539 survey responses from United States accounting faculty provided data for the analyses. Job satisfaction and perceptions of TATT, proxy measured with the Ethical Leadership Scale and the Behavioral Integrity scale, were found significantly and positively related. Most accounting faculty perceived an ethical TATT, and most faculty were satisfied with their jobs. Nevertheless, about a third did not affirmatively indicate that their direct supervisor reflected an ethical TATT and about a fifth did not affirmatively indicate that they were satisfied with their jobs. Female faculty compared to male faculty, and tenured faculty compared to non-tenured faculty, had lower perceptions of the TATT of their direct supervisors and had less job satisfaction. By improving the TATT in accounting departments, academic leaders can perhaps retain more faculty, decrease unethical behaviors, and provide improved ethics training to future accountants.

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/>

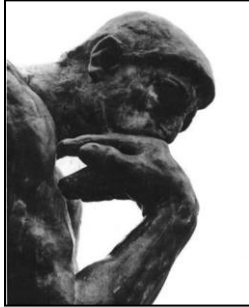
The manuscripts should explore the most significant current developments in oil and gas taxation, accounting, finance, and economics. Severance and excise tax issues and important state tax developments are appropriate topics. Other natural resources articles are also requested (e.g., coal, timber, solar,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

 <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 academic year fast approaches.

Best to you,

Murphy

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