



*Gender Issues and Worklife Balance Section Newsletter
Fall-Winter 2023*

GIWB Section Newsletter, Fall 2023, Newsletter Editor: L. Murphy Smith



Letter from the President

Greetings GIWB Colleagues,

I am grateful for this opportunity to serve as the GIWB President for the 2023-2024 year. I look forward to continuing the great work of this section.

I'd like to thank our GIWB officers, committee chairs and members, program chairs, newsletter editor, and sponsors for your amazing contributions. We are successful because of your support. We would love to continue the trend and get more members involved in taking on leadership roles. If you're interested in serving, please reach out and feel free to nominate deserving colleagues.

The GIWB Section offers a Best Paper award in each of the Regional meetings. Please consider submitting a paper to the track in your region to increase the presence of the section. Also, please start thinking about nominations for the KPMG Mentoring Award, the KPMG Outstanding Dissertation Award, and the KPMG Outstanding Published Manuscript Award (at least one author must be a GIWB Section member). In addition to these, we give a KPMG Best Paper Award to one of the papers submitted to the annual meeting (at least one author must be a GIWB Section member).

There had been some discussion of setting up a midyear meeting, perhaps by joining with another section, as we did with PI Section in 2022. Unfortunately, we were unable to move this forward due to costs. Another idea is to have a Zoom research meeting, similar to the format used by the Academy of Accounting Historians. We will continue to explore ways to interact throughout the year. I would love to hear your feedback and creative ideas.

I can be reached at mburke5@twu.edu.

I look forward to a productive year.

Regards,

Megan

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

Upcoming AAA Meetings:

2024 Forensic Accounting Section Research Conference FA
Savannah, GA
03/01/2024 - 03/02/2024

2024 Government and Nonprofit Section Midyear Meeting
GNP
Norwalk, CT
03/08/2024 - 03/09/2024

2024 Southwest Region Meeting SW
Galveston, TX
04/10/2024 - 04/13/2024

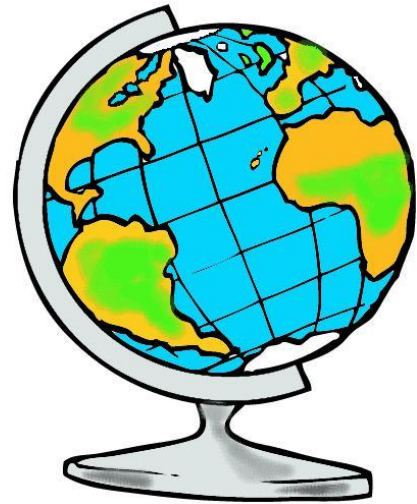
2024 Spark Meeting MA MW OH NE SE WE
06/03/2024 - 06/05/2024

The Eleventh International Conference of the Journal of International Accounting Research
(JIAR) IA
Taipei, Taiwan

06/20/2024 - 06/22/2024
Intensive Data and Analytics Workshop V
Atlanta, GA
06/24/2024 - 06/27/2024

2024 Accounting Behavior and Organizations Research Conference ABO
Montreal, QC, Canada
10/18/2024 - 10/19/2024

2024 Conference on Accounting, Governance and Sustainability - KFUPM Dhahran Saudi
Arabia
More Meeting Info on AAA Website (<https://aaahq.org/Meetings/AAA-Meetings>).



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. Valerie Li,
San Diego State University*

Congrats to Valerie Li and Yan Luo on publication of their article, “Changes in accounting estimates during the COVID-19 pandemic in the USA,” in *Asian Review of Accounting* in 2023. Abstract: The authors investigate how managers adapt their financial reporting and disclosure practices in response to the COVID-19 pandemic through changes in accounting estimates (CAEs). In the examination of the CAE footnote disclosures in the quarterly (10-Qs) and annual (10-Ks) reports of US companies, the authors find no evidence that the incidence of CAEs in 10-Ks or the number of firms reporting CAEs are significantly different in the pre-pandemic and pandemic periods, but the incidence of CAEs in 10-Qs is significantly higher in the pandemic period than in the pre-pandemic period. The results are consistent with the notion that, during the pandemic, firms exercise greater caution in their CAE disclosures, refraining from using CAEs as a means of boosting earnings but as a strategy to create reserve for future period. The paper highlights the challenges that various stakeholders face when assessing a company's current and future financial performance based on management's accounting estimates.



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



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



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

Congrats to H.M. Russell, Donald L. Arial, Katherine Taken Smith, and L.M. Smith on publication of their article, “Religiosity and Risk: Association of Judeo-Christian Ethicality with a Sustainable Business Environment,” in *Journal of Risk and Financial Management* in 2023. Abstract: Prior

research has examined the relationship of religiosity to aspects of business risks, notably, the ethical

environment in which business firms operate. Religiosity is connected to economic factors and societal factors. This study examines the relationship of religion-based ethics, specifically Judeo-Christian ethicality, in a country (measured by Judeo-Christian presence as a proportion of the population) to economic freedom, economic activity, gender equality, social progress, and corruption. Modern business firms, in efforts to embrace diversity, accommodate cultural factors such as religiosity, particularly so in multinational operations where diverse religions will be encountered. Findings show that Judeo-Christian ethicality has a positive relationship to factors connected to a society's sustainable business culture—that is, more economic freedom, higher economic activity, improved gender equality, better social progress, and lower corruption.



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

Congrats to Sandra Gates, Megan Burke, and 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. Natalie Tatiana Churyk,
Northern Illinois University*

Congrats to Natalie T. Churyk for her American Accounting Association Teaching, Learning, and Curriculum Section Best Paper Award sponsored by EY Foundation, 2022. Also congrats to Dr. Churyk for receiving the Illinois CPA Society Outstanding Educator Award, 2022.

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/>

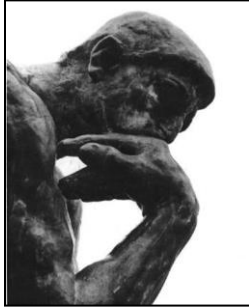
The manuscripts should explore the most significant current developments in oil and gas taxation, accounting, finance, and economics. Severance and excise tax issues and important state tax developments are appropriate topics. Other natural resources articles are also requested (e.g., coal, timber, solar, 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.
- 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 2023-24

 <p>President: Megan Burke, Texas Woman's University</p>	 <p>President-Elect: Valerie Li San Diego State University</p>
 <p>Vice President-Practice: Kathleen R. Schaum, KPMG LLP</p>	 <p>Vice President-Research: Anna Vysotskaya, Higher School of Economics</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!

The end of the year fast approaches. Recently, I saw a news article about 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
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Professor of Accounting
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Lawrence.smith@tamucc.edu
