



*Gender Issues and Worklife Balance Section Newsletter
Fall 2021 Edition*

GIWB Section Newsletter, Fall 2021

Newsletter Editor: L. Murphy Smith

Letter from the Section President



Greetings GIWB Colleagues,

It is an honor to serve as the President of the GIWB Section for the 2021-2022 year. We have a fantastic slate of officers. Visit our webpage in the AAA site to see the various positions and officers serving in those positions. Join me in thanking them for their willingness to serve our Section.

As you might know, the GIWB Section offers a Best Paper Award in each of the Regional meetings. I hope you will submit a paper in this track in your regional meeting, or to any other regional meeting. This is a great opportunity to increase our Section's presence.

I hope you will ask your colleagues to join the GIWB Section. As stated in our AAA web page, the Gender Issues and Worklife Balance Section has the overall objective of facilitating interaction among Association members regarding gender issues and worklife balance as they relate to accounting practice, research, and education. In these trying times, it is important to maintain our community support. Stay involved and help us grow our Section. Volunteer to help. There are many and various ways in which you can help, and your help will be greatly appreciated.

I can be reached by email at: maria.leach@usd.edu

Here is hoping for a productive year.

Best regards,

Maria

Maria Leach, DBA, CPA, CMA, GIWB Section President, Masters of Accountancy Coordinator and Associate Professor at the University of South Dakota

Upcoming AAA Meetings:

2022 Management Accounting Section Midyear Meeting
Portland, OR
1/6/2022 - 1/8/2022

2022 Financial Accounting and Reporting Section Midyear Meeting, Denver, CO
1/20/2022 - 1/22/2022

2022 Joint Midyear Meeting of the AIS and SET Sections
Orlando, FL
1/20/2022 - 1/22/2022

2022 International Accounting Section Midyear Meeting
Las Vegas, NV
1/27/2022 - 1/29/2022

2022 American Taxation Association Midyear Meeting
St. Louis, MO
Calls For Submissions - Deadline: November 1, 2021
2/10/2022 - 2/12/2022

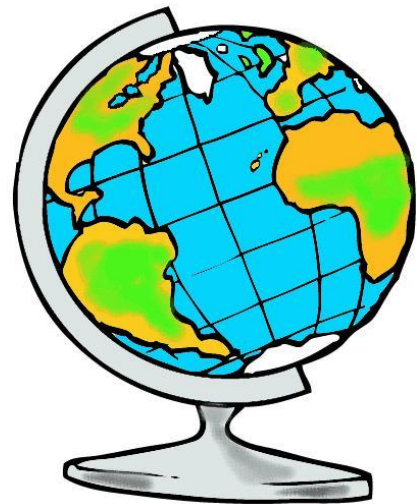
2022 Historians Section Webinar: Learning from Accounting History
2/25/2022 - 2/25/2022

2022 Government and Nonprofit Section Midyear Meeting
Washington, DC
3/11/2022 - 3/12/2022

2022 Historians Section Webinar: Learning from Accounting History
3/18/2022 - 3/18/2022

2023 American Taxation Association Midyear Meeting
Washington, DC
2/23/2023 - 2/25/2023

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



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

San Diego, CA

2022 Annual Meeting
Calls for Submissions -
Deadline: 1/10/22
(7/29/2022 - 8/3/2022)

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. Anna Vysotskaya,
HSE University*

Congrats to Anna Vysotskaya et al. 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. The paper also discusses the disclosure of accounting policies, the objectives of centralised disclosure, and the New Zealand Accounting Standards Board staff’s approach to disclosure.



*Dr. Elizabeth Morton,
RMIT University*



*Dr. Sarah Hinchliffe,
Long Island
University-Post*

Congrats to Elizabeth Morton and Sarah Hinchliffe on publication of their article, “The potential for the unintentional loss of tax losses in the COVID-19 environment,” in *Tax Specialist* in 2020. Abstract: In the wake of the unprecedented environment arising from the COVID-19 crisis, it is likely that we will begin to see an increase in companies seeking to utilise the newly enacted

similar business test (SiBT). The authors specifically consider the community-minded business response through production lines “hacks”. A number of business pivots publicised in the COVID-

19 environment are examined to consider whether they stretch the SiBT beyond its scope, resulting in the potential loss of tax losses. In doing so, the authors reflect on how COVID-19 leads to established businesses facing similar limitations as start-up businesses, the likelihood of numerous pivots being required to get back on economic track and the anti-avoidance considerations that the appearance of such pivots create. It is concluded that COVID-19 creates a particular need to capture in sufficient detail these unusual activities to support any claim of tax losses.

Member News and Accomplishments - continued



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

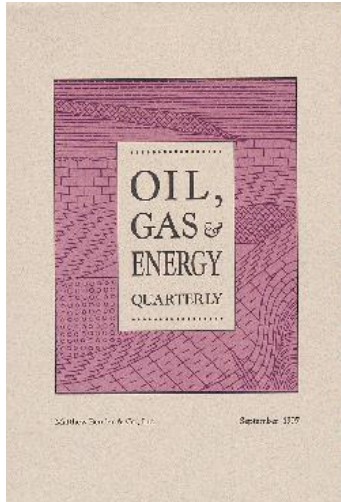


*Dr. Katherine Taken
Smith, Texas A&M
University-Corpus
Christi*



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

Congrats to Donald L Ariail, Katherine Taken Smith, L.M. Smith on publication of their article, “A Pedagogy for Inculcating Professional Values in Accounting Students: Results from an Experimental Intervention,” in *Issues in Accounting Education* in 2021. Abstract: Research has shown that rankings of personal values significantly differ between accounting professionals and accounting students in the United States and other countries. This difference implies a lack of Person-Organization (P-O) fit between students and the accounting profession. This study presents an educational pedagogy, using both a Curriculum Modification (CM) Intervention and a Value Self-Confrontation (VSC) Intervention, that highlights professional values and can lead to value change in accounting students. Experimental results indicate that this pedagogy can have a significant impact on converging student values with those of the profession (AICPA ethics code). This finding suggests that a Curriculum Modification Intervention combined with a VSC Intervention could be used by educators globally to converge values of accounting students with those of professional accountants, thereby improving ethical decision-making by individuals, as well as having positive impacts on accounting firms' hiring, socialization, and retention of employees.



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
Institute for Global Business Research (IGBR)
SPRING CONFERENCE NEW ORLEANS, April 6-8, 2022



CALL FOR PAPERS: 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. Submission Deadline: February 28, 2022. Submit at: <https://www.igbr.org/2022-spring-conference-submission-form/>

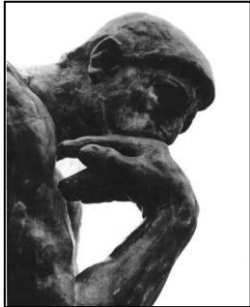
HOTEL: The 2022 Spring Conference will be held at the DoubleTree Hotel in New Orleans. The discounted room rate at the DoubleTree is \$169. More information on making room reservations and submission forms available on the IGBR website (<https://www.igbr.org/conferences/>). For those who are unable to attend in person, you can also participate online via synchronous sessions via live video streaming as well as asynchronous sessions. We hope to see you there.

REGISTRATION FEELS:
Regular Registration – \$350
Late Registration – \$450
Student Registration – \$250
Internet Division – \$250



Top: Jackson Square, Bottom: National WW2 Museum

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 Section Awards for 2021:



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 <https://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.
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.
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, e.g. to give out a GIWB Best 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>).

GIWB Bylaws are on GIWB Website:



The Bylaws provide information for activities of the GIWB Section, such as officer duties and awards criteria. The current Bylaws are shown later in this newsletter and shown on the Section Website (<http://aaahq.org/GIWB>).

ELECTED OFFICERS, 2021-22 - UPDATE

 <p>President: Maria A. Leach, University of South Dakota maria.leach@usd.edu</p>	 <p>President-Elect: Anna Vysotskaya, Higher School of Economics avysotskaya@hse.ru</p>
 <p>Vice President-Practice: Kathleen R. Schaum, KPMG LLP</p>	 <p>Vice President-Research: Nancy L Harp, Clemson 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 Leach-López 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!

Happy teaching and researching to all,

Murphy

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