



Gender Issues and Worklife Balance Newsletter
Summer 2007 Edition

GIWB Section Newsletter, Summer 2007

Newsletter Editor: L. Murphy Smith



Letter from the Section President

The AAA National Meeting in Chicago is only a few weeks away. The annual breakfast and business meeting of the GIWB Section will be held on Tuesday, August 7, from 6:45 a.m. until 8:15 a.m. The AAA program includes some interesting and informative GIWB sessions.

Thanks again to Kim Charron for serving as the national meeting coordinator. Gender issues and work-life balance are important matters to accountants and other working professionals. Described later in the newsletter are several items about gender issues and work-life balance research. A recent Deloitte & Touche survey reports that 91 percent of all employed adults agree that workers are more likely to behave ethically at work when they have a good work-life balance.

I have enjoyed serving as President this past year. My work was made easy, however, by all of the supporters of the GIWB Section who work tirelessly behind the scenes to promote our mission. It has been an honor to work with such great people.

I hope to see you at the annual meeting in Chicago.

~ Michelle

Michelle McEacharn
President, Gender Issues & Worklife Balance Section
The University of Louisiana at Monroe

GIWB Annual Business Meeting at the AAA Annual Meeting

The AAA Annual Meeting is scheduled for August 5 through 8, 2007 in Chicago, Illinois. More information is on the Web (<http://aaahq.org/AM2007/menu.htm>). The GIWB Section business meeting will be held as follows:

Tuesday, August 7, 2007
6:45 am - 8:15 am
Section Breakfast and Business Meeting

GIWB Papers to be Presented at the AAA Annual Meeting



From Kim Charron, UNLV, National Meeting Program Coordinator:

I would like to thank to all of the reviewers for AAA 2007. I really appreciate the time and attention you devoted to this effort to complete the reviews on a timely basis and select high quality papers for the meeting.

Warren Bostrum

Katherine Campbell

Joan Cezair

Anthony Cocco

Ann Hicks

Bambi Hora

Mary Gaffney

Robert Kenny

Rebekah Heath

Hema Rao

Deborah Seifert

Katherine Terrell

I would also like to thank all the discussants, moderators and presentors who assure that the Gender Issue and Worklife Balance portion of the program runs smoothly and is successful. I hope everyone will have time to attend our sessions and support the authors and give them valuable feedback on their papers.

Program information:

Session: Gender Issues and Worklife Balance I

2:15-3:45pm, Monday August 6th

Moderator: Patricia Mounce

1. The Ethic of Care and Accounting Student Cheating Attitudes

Presenter – Darcy Becker

Discussant – Michelle Bertolini

2. The Gendered Nature of Achievement: Not the Grade, But How You Got It

Presenter – Timothy Fogarty

Discussant – D. Jordan Lowe

3. The Impact of Sex, Value Orientations and Risk Attitudes on Trust and Reciprocity

Presenter -Kiridaran kanagaretnam

Discussant – Timothy Fogarty

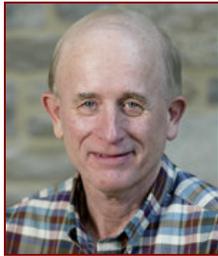
Session: Gender Issues and Worklife Balance II
10:30-12pm, Tuesday August 7th
Moderator: Anny Ownby Hicks

1. Productivity Difference or Sex Discrimination? Equity of Compensation in International Public Accounting Firms in Taiwan
Presenter – Chao-Ling Lin
Discussant – Lan Guo

2. Evidence of Gender Differences in Audit Firm Subcultures: Traditional Professional Values vs. the Competitive Market Orientated Values
Presenter – Carolyn Windsor
Discussant – Darcy Becker

Current GIWB Officers:

Current officers are listed on the GIWB website (<http://aaahq.org/GIWB/gis.html>).



Assuming the role of President is Wayne G. Bremser of Villanova University. Wayne was elected President-Elect last year.

Officer nominations to serve next year are as follows:

President-Elect	John Walker, CUNY – Queens College
VP Practice	Hema Rao, SUNY-Oswego
VP Research	Fred Feucht, Prairie View A&M University
Secretary-Treasurer	Ellen Cook, University of Louisiana at Lafayette

Other officers are appointed. The section still needs to fill some of the regional coordinator positions. The function of regional coordinators is to ensure reviews of GIWB papers submitted to regional meetings. All officers' duties are described on the GIWB website in the Bylaws section. If you have an interest in serving in any officer position, elected or appointed, please contact President Michelle McEacharn or President-Elect Wayne Bremser.

Research News:

Work-Life Balance Is a Matter of Time

In a recent Web article, Laura Rowley reports that an Italian study found that Americans are less happy than they were 30 years ago, because they work longer hours and enjoy fewer relationships. Stefano Bartolini of Siena University in Italy and two collaborators examined three decades of data from the General Social Survey, an interview series from the University of Chicago that monitors social change. The average American paycheck increased in the period studied, but the well being caused by more compensation was offset by a decline in the quality of relationships.

For more details on this article, go to the Web (http://finance.yahoo.com/expert/article/moneyhappy/37791;_ylt=ApnNzQ1m2jkMm.xkdVYBFwUJo9IF).

Rowley, Laura. 2007. Work-Life Balance Is a Matter of Time. Money & Happiness Column on Yahoo! Finance, Website: Finance.Yahoo.com (June 28).

Deloitte & Touche Survey Shows Strong Relationship Between Work-Life Balance and Ethical Behavior

Based on the ‘2007 Deloitte & Touche USA LLP Ethics & Workplace’ survey, there is a strong relationship between work-life balance and ethical behavior in the workplace. The survey was conducted by Harris Interactive for Deloitte & Touche USA. Sharon L. Allen, Chairman of the Board at Deloitte & Touche USA, states: “In the competitive environment to attract and retain talent, it is imperative that employers provide employees with the means to attain a healthy work-life balance. This is not only key to job satisfaction and retaining your most valued employees, but it is also critical in fostering an ethical workplace culture.”

The survey showed that 91 percent of all employed adults agree that workers are more likely to behave ethically at work when they have a good work-life balance. Allen notes that if a person invests all of their time and energy into their jobs, it may make them dependent on their jobs for everything, including his or her sense of personal worth. As a result, a person finds it more difficult to make a good choice when faced with an ethical dilemma if they believe it will affect their professional success.

For more details on this article, go to the Web (http://www.deloitte.com/dtt/press_release/0,1014,cid%253D153527,00.html).

Deloitte & Touche. 2007. Survey Finds Strong Relationship Between Work-Life Balance and Ethical Behavior. Deloitte & Touche News Release (April 16).

Short Research Articles:

The Marriage Penalty Tax and Work-Life Balance

by Fred Feucht, Prairie View A&M University

The quest for a healthy work-life balance is a challenge for many people. The marriage penalty tax (MPT) exacerbates the problem for many married couples by reducing their net pay. In the U.S., the MPT has been a heated topic of discussion and debate by politicians, academicians, researchers, legislators, and, of course, individual taxpayers ever since the U.S. Congress allowed a husband and wife to file an income tax return using the ‘married filing jointly’ status in 1913. By definition, a marriage penalty tax results when the total tax liability incurred by a married couple on their combined income is greater than that which would be calculated had they filed as separate/single individuals. To foster public trust, tax policy must be fair and equitable and policy makers must consider political, equitable, as well as social implications in the formation and subsequent modification of tax law. Is the MPT fair and equitable? Seeking to answer that question has led to considerable academic research.

Signed into law on June 7, 2001, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA 2001), among other things, was intended to reduce the marriage penalty tax. Relief was to be administered in two forms – a phase-in of an increase in the standard deduction for married couples and expansion of the income subject to the 15 percent rate (an amount equal to twice that of single taxpayers). On May 28, 2003, in an effort to spur a lagging economy, President Bush signed the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA 2003) into law. JGTRRA 2003 accelerates many of the provisions of the EGTRRA 2001 and also increases the childcare tax credit, doubles the standard deduction for married couples (temporarily), and attempts to address the inequity of the marriage penalty tax.

Addressing the Nation, President George W. Bush stated:

“My tax cut plan is not just about productivity, it is about people. Economics is more than narrow interests or organized envy. A tax plan must apply market principles to the public interest. And my plan sets out to make life better for average men, women, and children. The current tax code is full of inequities. Many single moms face higher marginal tax rates than the wealthy. Couples frequently face a higher tax burden after they marry. High marginal tax rates act as a tollgate, limiting the access of low and moderate-income earners to the middle class. **The current tax code frequently taxes couples more after they get married. This marriage tax contradicts our values and any reasonable sense of fairness**” [emphasis added] (White House 2003).

Social researchers have determined that when a couple decides to marry or not to marry, there are significant consequences to the individuals, to their children (if they are or become parents), and to society at large. The effect of marriage on children is highly

researched (e.g. Demuth and Brown 2004, Deleire and Kalil 2002, Hoffman and Johnson 1998). Research also examines the impact of marriage on marriage partners, whether they are parents or not (Colson and Fickett 2005, Massachusetts 2004, Morse 2001, Popenoe and Whitehead 2000). A stream of research has examined the impact of tax law on marriage (e.g. Cook et al. 2001; Alm and Whittington 1995, 1996, 1999; Moffit et al. 1998; Gelardi 1996; Feenberg and Rosen 1995).

A multitude of factors contributes to the disparity in tax liabilities between individuals filing as single versus married filing jointly. For example, tax rates, tax brackets, allowable standard deductions, and other factors all cause a shift in tax liabilities. While holding income and investment decisions constant, research shows that the act of getting married by itself accounts for a disparity in an individual's income tax liability. Marriage penalties cost American married couples approximately \$33 billion in the year 2000. This explicit tax cost is borne by married taxpayers and their families (Olszewsky et al. 2001). Research shows that marriage penalties are incurred by all classes of taxpayers, and even affects low-income couples most (Cook et al. 2001; Smith et al. 1999).

Previous research examines how changes in tax policy affect the behavior of individuals and their decision to marry or not to marry, such as, how the marriage penalty affects single couples contemplating marriage (or possible postponement – temporarily or permanently) and/or married couples contemplating divorce. Moffit et al. (1998) find that economic considerations in the welfare system favor unmarried individuals thereby encouraging low-income partners to cohabit rather than formally marry, which results in socially detrimental consequences on children (such as higher school dropout rate and higher teen pregnancy rate). Sjoquist and Walker (1995) examined the effect of the MPT on the rate and timing of marriage, as did Alm and Whittington (1995, 1996, and 1999). Alm and Whittington (1999) concluded that increasing the MPT by a mere \$465 would decrease the probability of a first-time marriage for women in a low-income couple by approximately 3% whereas, wealthy professional couples experiencing up to a 99% increase in the MPT could experience a decrease in the probability of first-time marriage for the female partner as much as 23%.

Attaining a healthy work-life balance is not an easy task. In the case of married persons, they must balance time between work and family and other activities. The MPT is a financial burden for many married couples. The MPT takes away financial resources and makes it more difficult for married persons to meet their financial needs and to achieve a healthy work-life balance.

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GIWB Section Awards:

The Gender Issues and Work-Life Balance Section (GIWB) of the American Accounting Association will present four awards at the GIWB annual business meeting on Tuesday, August 7, 6:45 am - 8:15 am, at the AAA meeting in Chicago:

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 regarding gender issues and work-life balance.
3. KPMG Outstanding Published Manuscript Award: Awarded each year to the outstanding published manuscript regarding gender issues and work-life balance.
4. KPMG Mentoring Award: Awarded each year to a special mentor (female or male) who has affected the lives of women in accounting.

These awards have a significant impact on the 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.

Call for Papers:

Midyear Auditing Section Conference

Call for Submissions: The Fourteenth Annual Midyear Auditing Section Conference will be held January 17–19, 2008 at the Austin Marriott at the Capitol, Austin Texas. CPE sessions will be held on the afternoon of January 17. The remainder of the conference will consist of keynote, plenary, and concurrent sessions dealing with a wide variety of contemporary topics related to audit, attestation and assurance practices, education, and research. You are encouraged to contribute to the program through submissions of auditing/attestation/assurance research and education papers (including instructional cases), and special session proposals. In addition, the section will rely on your help in planning and conducting the conference and in providing suggestions for session topics, panels, and/or workshops. Please consider volunteering to participate as a reviewer, discussant, and/or moderator by contacting either of the co-chairs, Professors Roger Martin and Gary Peters. Submissions must be received by September 1, 2007, to be considered for the program. More details about the call for submissions are on the Web (<http://aaahq.org/audit/Pubs/Audrep/07spring/call01.htm>).

AAA Southwest Region Annual Meeting

Members of the American Accounting Association, academicians, practitioners, and doctoral students are invited to participate in the 2008 AAA Southwest Regional Meeting held in conjunction with the FBD meeting at the Hyatt Regency in Houston, Texas.

Participation is invited in the following segments of the meeting:

Completed papers

Proposals for panel discussions, workshops, and emerging research

Proposals for CPE (2 hour or 4 hour sessions)

Teaching strategies forum

Papers, panels, and CPE may encompass any topical area of accounting and may be theoretical or practice-oriented. The program will be structured around the best submissions. The papers will be sent out for "blind referee review." Completed submissions should be received in electronic form no later than October 5, 2007.

Submission details are on the Web

(<http://acct.tamu.edu/smith/swaaa/call4papers2008.htm>).

MAS Section Midyear Meeting

The Doctoral Colloquium will be held on Thursday January 10, 2008 and the Research and Case Conference will take place on Friday/Saturday January 11-12, 2008, in Long Beach, CA. The deadline for submission of research papers and cases for the conference is July 31st, 2007. Authors are encouraged to submit their papers as early as possible. Papers and cases must be submitted through the SSRN conference management system at <http://hq.ssrn.com/conference=AAA-MAS-2008>. The selection of conference papers and cases will be announced by October 15, 2007.

Upon submission, authors can designate their research papers for consideration for a concurrent session, a poster session, or both. In addition, papers accepted for a concurrent session can also be designated as submissions to the Journal of Management Accounting Research (JMAR) with the normal submission fee waived. The standard review procedures for JMAR will apply.

2008 MAS Conference Co-Directors:

Susan L. Kulp (skulp@hbs.edu)

Wim A. Van der Stede (w.van-der-stede@lse.ac.uk)

GIWB Website:

The GIWB website (<http://aaahq.org/GIWB/gis.html>) 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. Arundhati Rao of Morgan State University (arao@moac.morgan.edu).



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 them or you have seen other peoples you think others 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.

- This 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. promotions or awards (don't be shy now!) 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. PhD 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! Perhaps you'd like to submit a short article for 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!

Best regards,

Murphy

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