



Gender Issues and Worklife Balance Newsletter
Summer 2008 Edition

GIWB Section Newsletter, Summer 2008

Newsletter Editor: L. Murphy Smith

Letter from the Section President



I am looking forward to the Gender Issues and Worklife Balance Section's annual breakfast and business meeting at the AAA National Meeting. We will celebrate another year of accomplishments. The four KPMG sponsored awards will be presented--Outstanding Published Manuscript Award, Mentoring Award, Outstanding Dissertation Award, and Best Paper Award. I thank KPMG for their support. There will also be an opportunity for member participation in a dialogue with the GIWB officers.

The GIWB section will sponsor a panel at the national meeting, which will provide an opportunity to extend the discussion begun at our 2007 business meeting on current gender and worklife balance issues. The panelists will feature academic perspectives by John Walker and Peggy Dwyer; and Maryella Gockel, Flexibility Strategy Leader, Ernst & Young, LLP will provide a practitioner perspective. The panel will discuss how E&Y is addressing current issues. The panel is scheduled Tuesday, August 5, 2:00 to 3:30 pm.

I have enjoyed serving as President this past year. I appreciate the GIWB officers' service this year. I invite all members interested in volunteering to serve the section to write to incoming president John Walker. Our annual business meeting provides networking opportunities. I encourage all GIWB members to attend.

Sincerely,

~Wayne

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GIWB Annual Business Meeting at the AAA Annual Meeting

The AAA Annual Meeting is scheduled for August 3 through 6, 2008 in Anaheim, California. More information is on the Web (<http://aaahq.org>). The GIWB Section breakfast and annual business meeting is tentatively scheduled for Tuesday, August 5, 6:45-8:15 am.

The theme of the American Accounting Association's 2008 Annual Meeting is BUILDING OUR ACCOUNTING COMMUNITY. The AAA's concept of Community is "inclusive." Everyone who becomes a member becomes a part of the accounting education community, regardless of whether we teach and research in financial accounting, managerial, taxation, auditing, governmental, systems, or are focused on the public interest, gender issues, or accounting history. Accounting scholarship similarly involves alternative conceptualizations; we study current practices, but we also imagine and analyze how and why practices could be different. Thus, accounting, as an ancient discipline that arose with mathematics and human civilization, examines not only the way things are (as a social science) but also how they might be (as an engineering and policy science). At the 2008 meeting, the AAA celebrates and explores the power of accounting in all of these domains and for faculty members at all types of institutions.

The meeting site of Anaheim offers many tourist activities in the area, notably Disneyland, which is a short walk from the meeting hotels. For the annual meeting, the AAA obtained special prices for Disneyland tickets. For example, twilight convention tickets (enter the park 4 pm or later) are available for \$35 per day and a 4-day park-hopper ticket is available for \$149. More info is available on the AAA's meeting website 'overview' link (<http://aaahq.org/AM2008/theme.htm>).

AAA Annual Meeting Luncheon Speakers:

Luncheon speakers for Tuesday and Wednesday will focus on global issues affecting the accounting community at large, as well as the AAA membership community:

Tuesday Luncheon: Aulana L. Peters

Former Commissioner — SEC

Topic: Globalization: Implications for Accounting and Accounting Education





Wednesday Luncheon: Sue Haka

Incoming AAA President for 2008–2009

Topic: Our Changing Member Profile

Nominations of GIWB Officers to Serve in 2008-09:

Officer nominations were solicited in the prior newsletter. The following persons have agreed to be nominated and if elected, to serve as officers next academic year:

President-Elect		Ellen Cook, University of Louisiana at Lafayette
VP Practice		Hema Rao, SUNY-Oswego
VP Research		Fred Feucht, Prairie View A&M University
Secretary-Treasurer		Liz Mulig, University of Houston at Victoria, Sugarland Campus

In addition to the elected officers, there are a number of appointed positions. You can see current officers on the website (<http://aaahq.org/GIWB/officers.html>). Please let our incoming President for 2008-09 John Walker know if you are interested in serving in an appointed position next year, 2008-09.

Research News:

Christensen, David, Jeffery Barnes, and David Rees. 2007. Developing the Resolve to Have Moral Courage: An Experiment With Accounting Students. *Journal of Accounting, Ethics & Public Policy*, Vol. 7, No. 1: 1-25.

Abstract:

Recognizing that moral judgment is a necessary but insufficient condition of moral behavior, we explored ways to develop the resolve to have moral courage, defined as the courage to be moral when under professional duress. In a post-test with control group design, we measured the effect of exposing 91 students to stories of moral exemplars on their resolve to have moral courage using the Moral Competency Inventory. Results show that their resolve to have moral courage increased significantly and was sensitive to differences in gender, class standing, religiosity, and prior-service experiences.

Chin, Chen-Lung and Hsin-Yi Chi. 2008. Sex Matters: Gender Differences in Audit Quality. Working Paper (June 21).

Abstract:

In general, women are more risk averse and act more ethically than men. The objective of this paper is to examine the effects of gender on audit quality, as measured by discretionary accruals and the likelihood of issuing a going concern opinion. Unlike prior research, this paper uses a unique sample of listed firms in Taiwan, where audit reports must be audited and certified in the name of two signing auditors as well as in the name of an audit firm. The availability of auditors' gender data provides us with a unique setting to address this issue. Our empirical results show that clients have lower discretionary accruals when audited by female signing auditors, regardless of lead or concurring auditors. Also, clients have the least discretionary accruals when both lead and concurring auditors are female. Finally, this study also shows that variance in accruals increases monotonically with the number of male auditors. As an alternative measure of audit quality, we also examine and find that female auditors are more likely to issue going concern audit opinions than male auditors. However, we further find that the higher tendency of female auditors to issue a going concern opinion is driven mainly by Big 4 firms. Together these results provide consistent evidence that the gender of signing auditors is what appears to matter in terms of differential audit quality among accounting firms, at least with respect to discretionary accruals and the likelihood of issuing a going concern opinion.

Keller, A.C., K. Smith, and L.M. Smith. 2007. Do Gender, Educational Level, Religiosity, and Work Experience Affect the Ethical Decision-Making of U.S. Accountants? *Critical Perspectives on Accounting*, Vol. 18, No. 3: 299-314.

Abstract:

The purpose of this study is to examine current developments in the distribution of men and women in accounting academia, including university faculty positions and in leadership roles in the American Accounting Association (AAA). The study also reviews women's participation in the accounting practice field. The role of women in accounting has substantially increased in recent decades. The proportion of faculty positions held by women has increased in all academic ranks. The proportion of AAA leadership positions held by women has increased, such as regional vice presidents and membership on editorial boards. However, even with these increases, a much lower proportion of women hold senior academic ranks and leadership positions in the AAA. Perhaps, if the trend continues, women will account for a higher proportion of these academic roles in the future, but due to different perspectives on work-life balance and other gender-related differences, women may choose to hold a lower proportion of these roles. By reporting on the current status of women in accounting academia, the study provides a benchmark on which future studies can build.

Teaching News:

Great Ideas for Teaching Accounting -- South-Western College Publishing has created the Great Ideas for Teaching accounting site (<http://www.swlearning.com/accounting/car/gita.html>) to allow accounting professors the opportunity to share their teaching techniques. The teaching tips contributed by various accounting professors are categorized into a table of contents similar to that of an introductory accounting textbook. The site also provides tips on classroom management, communication skills and team work development. Visitors can use a form at the site to submit their own teaching ideas.

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 at the AAA meeting in Anaheim:

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.

The KPMG Best Paper Award is selected from the GIWB papers presented at the annual meeting. The other three awards are selected from nominees received by March 1, 2008. Information about the awards and submission information is available on the GIWB website (<http://aaahq.org/GIWB/awards.html>) and the AAA website (<http://aaahq.org/awards/GenderIssuesAwards.htm>).

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:

CALL FOR PAPERS: The Allied Academies International Conference Fall 2008:

The Allied Academies will hold its 2008 international meeting in Reno, Nevada. Presentation dates will be Wednesday October 15 through Friday October 17, 2008. Conference Submissions and registration materials are due by September 1. See the website for more information (<http://www.alliedacademies.org/Public/Conferences/2008RenoCall.aspx>). Base registration, on or before September 1, is \$275, late registration after that date will be \$325. To provide you with maximum outlets for your research, the Allied Academies will hold joint meetings of all its member academies:

- Academy of Accounting and Financial Studies (AAFS)
- Academy of Banking Studies (ABS)
- Academy for Economics and Economic Education (AEEE)
- Academy of Educational Leadership (AEL)
- Academy of Entrepreneurship (AE)
- Academy of Information and Management Sciences (AIMS)
- Academy of Organizational Culture, Communications & Conflict (AOCCC)
- Academy of Marketing Studies (AMS)
- Academy of Strategic Management (ASM)
- Academy of Legal, Ethical and Regulatory Issues (ALERI)
- Academy for Studies in International Business (ASIB)
- International Academy for Case Studies (IACS)
- Academy of Health Care Management (AHCM)

Note from the newsletter editor: I attended this meeting last year and consider it one of the best I've attended during my 25-year career. If you're looking for an interdisciplinary, relatively low cost, and very collegial academic conference, this is the place to go. And if you're a fan of the old western TV show, Bonanza, you have to make the short drive up to Virginia City; also, Lake Tahoe is close by.

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 Elizabethtown College (raoa@etown.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 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.
- 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!

Happy summer to all (see you in Anaheim!),

Murphy

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