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*Gender Issues and Worklife Balance Newsletter*  
*Summer 2012 Edition*

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**GIWB Section Newsletter, Summer 2012**

**Newsletter Editor: L. Murphy Smith**

**Letter from the Outgoing President**



Dear GIWB Colleagues,

First, I would like to thank you for allowing me to be your president this past year. I will be passing the torch to the President-Elect Michelle McEacharn in August. Being your president and living this first year of retirement has been quite a challenge. All of my officers have done outstanding work.

Without their help and the benefit of their experience, the job would have been much more difficult. I want to add a special thanks to Murphy Smith for his service as National Meeting Program Coordinator and to Don Ariail for his role as Council Representative. Also, I want to express my sincere thanks to the KPMG Foundation for their ongoing support of our awards, which have a significant impact on the work of accounting academicians regarding gender issues and work-life balance.

The one thing I can say for certain is that the state of our AAA Section is quite strong. Your continuing interest in researching the most important and relevant gender issues affecting companies should make our Section one of the AAA's best. In my opinion, this will happen because your studies have a direct impact on the success of business enterprises. Your research work is both needed and extremely practical. At the past Annual AAA Meetings, several sessions have been devoted to finding ways to link members' research to practical company issues. Gender issues and work-life balance studies represent those types of studies.

I consider the job of president just the beginning of what I personally hope to accomplish. As a Past President I expect to continue to work for all of you. I look forward to serving as one of our regional coordinators, as well as in other capacities in future years.

Please come to our Annual Breakfast Meeting in Washington, D.C. on Tuesday morning, August 7, bright and early at 6:45 am. We have many issues to talk about and I know you will be glad you came. Once again, the food should be great and the company even better!

Thanks again for a wonderful year! I am so very grateful to all of you!

*Stan*

Stan (The Man) Kratchman, President 2011-12  
Emeritus Professor of Accounting, Texas A&M University

## **GIWB Annual Business Meeting at the AAA Annual Meeting**



Washington, D.C. will be the setting for our 2012 AAA Annual Meeting. The theme this year is "Seeds of Innovation." This theme focuses on the broad need for greater innovation in accounting scholarship. The hope is to engage all members in a conversation about how better to enhance the discipline as a whole in terms of intellectual vitality. While much of the format for the 2012 meeting will be similar to recent AAA annual meetings, it is expected that an important component will focus on new developments in related fields as well as new means for educating the students entrusted to us.

The Annual Meeting will be held on August 4–8, 2012 at the Gaylord National Hotel in Washington, D.C. (<http://aaahq.org/AM2011/>). Future meetings will be held in:



Anaheim, CA (August 3-7, 2013)



Atlanta, GA (August 2-6, 2014)

AAA 2012 Hotel Info: the Gaylord National Hotel and Conference Center is located in the Washington, D.C. area (National Harbor, Maryland) on the Potomac River. To receive the special conference rate be sure to:

- Identify yourself as attending the American Accounting Association Annual Meeting.
- Telephone 301-965-4000\*, when prompted press "2" for convention reservations.
- Address: Gaylord National Hotel and Convention Center; 201 Waterfront Street; National Harbor, MD 20745.

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## **GIWB Sessions at the AAA Annual Meeting:**

Times/locations for all paper and panel sessions will be posted on the AAA website (<http://aaahq.org/AM2012/program.cfm>). GIWB Section papers/panels are as follows:

### **Monday August 6, 2012 — 4:00 pm-5:30 pm**

#### **3.29 Gender and Work-Life Balance in Investing, Directing & Work**

(NASBA Field of Study: Accounting)

**Moderator:** Donald L. Ariail , Southern Polytechnic State University

*Will Women Lead the Way? Differences in Information preferences for investment decisions*

Jeffrey Cohen, Boston College; Lori Holder-Webb, Western New England University; Leda Nath, University of Wisconsin Whitewater;

*Discussant:* Cynthia P. Guthrie, Bucknell Univeristy

*Women on Boards: Decoration or Value The Influence of Women Directors on Companies' Social and Environmental Performance*

Jing Lu, PhD student, Haskayne School of Business, University of Calgary; Irene M. Herremans, Professor, Haskayne School of Business, University of Calgary;

*Discussant:* Bambi A. Hora, University of Central Oklahoma

*Meaning in Context: Work, Expertise, and Work-Life Balance in the Accounting Profession*

Marsha Huber, Youngstown State University; Margaret Kern, University of Pennsylvania; David Law, Youngstown State University;

*Discussant:* Janell Blazovich, University of St. Thomas

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### **Tuesday August 7, 2012 — 10:15 am-11:45 am**

#### **4.12 What Positive Psychology has to offer the Accounting Profession to Improve Work-Life Balance**

(NASBA Field of Study: Accounting)

**Moderator:** Wallace Wood , University of Cincinnati

***Panelists:***

Dan Bowling, University of Pennsylvania, Duke Law School, & Positive Workplace Solutions, LLC

Marsha Huber, Youngstown State University

Margaret Kern, University of Pennsylvania

Janeen Pesiridis, Wharton School of Business, U of Pennsylvania

**Description:** Positive psychology is the science of happiness and human flourishing. It examines subjective well-being (how a person feels about the past (contentment and satisfaction), the present (flow and happiness), and the future (hope and optimism). At an individual level, it examines individual traits such as love, grit, and forgiveness, and at a group level, it looks at civic virtues such as altruism, work ethic, and citizenship. To achieve a state of well-being at work, Mihaly Csikszentmihaly writes that there are two pillars of happiness: (1) differentiation, recognition that individuals are unique, and (2) integration, recognition that we are enmeshed in networks of relationship with other human beings.

This panel of experts will provide an examination of what positive psychology can contribute to improving work-life balance in the accounting profession. Do happiness, hope, and resiliency have a role in the accounting profession? How important is expertise in the profession and who gets it and why? What does meaning of work have to do with it? And finally participants will discuss the relationship of happiness on job productivity and the interventions available to get more of it at the workplace.

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**Tuesday August 7, 2012 — 4:00 pm-5:30 pm**

**6.36 Gender and Work-Life Balance Research on Contemporary Issues**

(NASBA Field of Study: Accounting)

**Moderator:** Timothy J. Fogarty, Case Western Reserve University

*A Comparison of Work-Life Balance Perspectives of Current and Future Accountants*

Murphy Smith, Murray State University; Tracy Rebecca Brower, n.a.; Katherine Taken Smith, Murray State University;

*Does Gender Matter in Audit Pricing? Evidence from Individual Auditor Level Analysis*

Hua-Wei Huang, National Cheng Kung University; Jeng-Fang Chen, National Cheng Kung University; Jeng-Ren Chiou, National Cheng Kung University; Ting-Chiao Joey Huang, National Cheng Kung University;

*Human Capital Investment: Exploring the Role of Perceived Organizational Support on Firm Performance*

Brandis Phillips, North Carolina A & T State University ; Lemuria Carter, North Carolina A & T State University ; Jerry Thorne, North Carolina A & T State University ;

*Women Faculty, Forecasting eMBA Salary- Polynomial regression R Square Superiority of Multivariate ANOVA Models Analysis of Business School Online WWW Survey Robot Sniches litigants, escorts ... Rattng Us Out, Suing for sexual harassment EEOC Compliance*

Avi Rushinek, University of Miami; Sara Rushinek, University of Miami;

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In addition to paper and panel sessions, there are two half-day workshops regarding work-life balance.

PRE-CONFERENCE WORKSHOPS AND SYMPOSIA (formerly referred to as CPEs):

**SATURDAY, AUGUST 4 — MORNING**

8:00 am–11:00 am

#4 — The Peak Performance Practices of Productive and Happy Faculty

(Accounting — Basic, 3.0 CH)



Faculty work hard yet secretly worry that they are not working effectively. This practical, interactive workshop based on the science of faculty productivity and peak performance will distill the work habits and practices of the most successful and engaged academics.

Presenters: Susan Robison, special guest and psychologist

## **SUNDAY, AUGUST 5 — MORNING**

8:00 am–Noon

#27 — Building Resilience, Well-Being, and Mastery into your Life

(Personal Development — Basic, 4.0 CH)



Borrowing from the science of positive psychology and neuroscience, you will learn what makes up well-being and about interventions that can improve your life. You will learn about living life from a strengths-based perspective, building your professional network, bouncing back from adversity faster, and how to respond constructively to others.

Presenter: Marsha Huber, Youngstown State University

\*Marsha is the GIWB Section's VP of Research.\*

Marsha is also leading a teaching workshop on **SUNDAY, AUGUST 5 — AFTERNOON**

1:00 pm–4:30 pm

#43 — Positively Intervening: Taking your Students from Mediocrity to Flourishing

(Accounting — Basic, 3.5 CH)

This session will review the literature from positive psychology on "positive" interventions to help faculty design interventions for their own classes. Often, when we hear the word "intervention," we think of helping students who struggle. "Positive" interventions, on the other hand, are designed to help the "average" student thrive.

Presenter: Marsha Huber, Youngstown State University

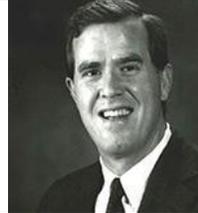
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**Nominations of GIWB Officers to Serve in 2012-13:**

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

Officer nominations to serve in the 2012-13 academic year are as follows:

		President-Elect	Marsha M. Huber, Youngstown State University
		VP Practice	Linda Espahbodi, College of William & Mary
		VP Research	D. Jordan Lowe, Arizona State University
		Secretary-Treasurer	Elizabeth Mulig, University of Dallas

Other officers are appointed, such as regional coordinator positions. The function of regional coordinators is to encourage submissions and administrate reviews of GIWB papers submitted to regional meetings. All officers' duties are described on the GIWB website in the Bylaws section (<http://aaahq.org/GIWB/bylaws.html>). If you have an interest in serving in any officer position, elected or appointed, please contact President Michelle McEacharn.

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**Minutes from Last Year's Business Meeting (to be approved at business meeting on Aug. 7, 2012):**

Gender Issues and Work-Life Balance Section of the American Accounting Association  
Breakfast Meeting Minutes  
Denver, Colorado  
August 9, 2011

- I. Call to order – Don Ariail, Outgoing President
- II. Introduction of representative from KPMG Foundation, Tara Perino  
Don Ariail expressed our gratitude to the KPMG Foundation for their on-going financial support of the Gender Issues and Work-Life Balance Section awards.
- III. Approval of minutes from August 3, 2010 Breakfast Meeting
- IV. Several reports were presented:
  1. Out-going President, Don Ariail
  2. Discussion of the Section's financial condition – Don Ariail and Stanley Kratchman
  3. Council Report – Don Ariail
  4. Regional conferences
- V. Discussed regional conferences further as part of old business
- VI. Officers: Stanley Kratchman, In-coming President

Nominated and Elected:

President Elect – Dr. Michelle McEacharn, University of Louisiana at Monroe  
VP Practice – Linda Espahbodi, College of William & Mary  
VP Research – Marsha Huber, Youngstown State University  
Secretary/Treasurer – Dr. Don Ariail, Southern Polytechnic State University

For elected officer positions, nominations can be made anytime during the year.

In addition to elected officers, other officer positions are appointed. All officer positions, elected and appointed, are listed on the GIWB website (<http://aaahq.org/GIWB/currentofficers.html>). Persons interested in serving in an appointed officer position should contact the President. Likewise, appointed officers that no longer wish to serve, should inform the President.

VII. KPMG Foundation Awards – Don Ariail and Stanley Kratchman

1. **KPMG Outstanding Dissertation Award**, Judy L. Croxford, Capella University, 2010, “Determinants of Ethical Decision Making: A Study of Accountants in a Multinational Firm”

2. **KPMG Outstanding Published Manuscript Award**

Alan Webb  
Scott Jeffery  
Axel Schulz

“Factors affecting goal difficulty and performance when employees select their own performance goals: Evidence from the field,” *Journal of Management Accounting Research*, Vol. 22, 2010, pp. 209–232.

3. **KPMG Mentoring Award**, Dr. Jeffrey Miller, Augusta State University

4. **KPMG Best Paper Award**

Eric N. Johnson  
D. Jordan Lowe  
Philip M. J. Reckers

“Measuring accounting professionals’ attitudes regarding alternative work arrangements”

Award checks and plaques were presented to each recipient.

VIII. Don Ariel introduced Stanley Kratchman, President of Section for 2011 – 2012.

Brief remarks by Dr. Kratchman  
Meeting adjourned at approximately 8:35 am

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**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 teamwork development. Visitors can use a form at the site to submit their own teaching ideas.

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### **GIWB Section Awards:**

As announced earlier on the AAA website, the Gender Issues and Work-Life Balance Section will present four awards at the GIWB annual business meeting at the AAA meeting in Washington, D.C. The awards are described on the AAA website (<http://aaahq.org/awards/GenderIssuesAwards.htm>):

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 nominations received by March 1 each year. 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.

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## **Upcoming Meetings:**

### **AAA MEETINGS:**

#### **Call for Papers: 2013 Management Accounting Section Research and Case Conference and IMA Doctoral Colloquium in New Orleans, Louisiana, Jan. 10-12, 2013:**

Meeting info is online ([http://aaahq.org/meetings/2013MAS\\_online.cfm](http://aaahq.org/meetings/2013MAS_online.cfm)).

Deadline for submissions is August 20, 2012.

#### **Call for Papers: 2013 Conference of the Public Interest Section and Doctoral/New Scholars Consortium/Joint with the Forensic and Investigative Accounting Section, New Orleans, Louisiana, March 22-23, 2013:**

Meeting info to be posted online (<http://aaahq.org/fia/index.html>)

Deadline for submissions TBA.

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### **NON-AAA MEETINGS:**

#### **Call for Papers: The Fall 2012 Allied Academies International Conference, Las Vegas, October 10-12, 2012:**

The Allied Academies will hold its Fall 2012 meeting in Las Vegas, Nevada. Presentation dates will be Wednesday October 10 through Friday October 12, 2012. Conference Submissions and registration materials are due by September 5, which can be submitted online (<http://www.alliedacademies.org/public/SubmissionInstructions.aspx>). Base registration, on or before September 5, is \$300, late registration after that date will be \$350. 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)

Academy for Studies in Business (ASB)

All submissions are handled electronically, through the Allied Academies website. Participants may choose their presentation times when they register. Further, participants who cannot attend

physically may choose to participate via the Internet Division. This will enable online participation during the two week period surrounding the conference.

All papers accepted for presentation at the Conference will be published in the appropriate Proceedings. All of the articles submitted for journal and award consideration are eligible for the Accelerated Review Process, which is a double blind peer review conducted by members of the appropriate journal Editorial Board. There is a 25% acceptance rate for these manuscripts, and approved papers will appear in the appropriate journal within a year of submission. In addition, the top 25% of the papers submitted for the conference will be recognized with a distinguished research award.

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### **Member News:**



Dr. Murphy Smith has been selected to become editor of *Journal of Legal, Ethical, and Regulatory Issues* (JLERI). JLERI is sponsored by the Academy of Legal, Ethical and Regulatory Issues, an affiliate of the Allied Academies. Murphy is the David and Ashley Dill Distinguished Professor of Accounting in the Arthur J. Bauernfeind College of Business at Murray State University. His academic record includes numerous research articles, books and monographs, academic conference presentations and research grants.

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### **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 Towson University ([arao@towson.edu](mailto:arao@towson.edu)).

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**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 teaching and researching to all,

*Murphy*

Dr. L. Murphy Smith, CPA  
Newsletter Editor, GIWB Section  
Dill Distinguished Professor of Accounting  
Murray State University