



*Gender Issues and Worklife Balance Section Newsletter
Spring 2022 Edition*

GIWB Section Newsletter, Spring 2022

Newsletter Editor: L. Murphy Smith

Letter from the Section President



Spring salutations GIWB colleagues,

It has been an honor to serve as the President of the GIWB Section for the past 9 months. We have had a very productive year so far, and we still have three months to do great things. Let me highlight some of what our Section has accomplished.

There was a small increase in the Section's membership. I encourage all the GIWB members to invite their colleagues to join our section. We have a good trend in the membership numbers, let's keep the trend going.

There were many volunteers for the leadership positions last summer. Because of this, all the leadership positions were filled. Thank you all for your participation. If you volunteered to help last year, I hope you will do it again. If you are thinking about volunteering, please do so. Your participation is what makes the GIWB Section a success.

With the help of the Coordinator for Regional Activities, the Region Coordinators promoted the GIWB Best Paper Award for each of the regional meetings. Three \$50 awards were given at regional meetings: one at the Ohio Region meeting, one at the SE Region meeting, and one at the SW Region meeting. A big thanks to those Region Coordinators.

KPMG will again sponsor four \$1,000 awards each for the GIWB Section. These awards are the KPMG Mentoring Award, the KPMG Outstanding Dissertation Award, the KPMG Best Paper Award (from papers submitted to the annual AAA meeting), and the KPMG Outstanding Published Manuscript Award. You will find the names of those being honored with these awards at our Section's breakfast at the AAA Annual Meeting that will be held in San Diego.

President's Letter – Continued

The Section breakfast is currently scheduled for Tuesday, August 2, from 7:00 am to 8:15 am. I look forward to seeing many friends present. And I look forward to meeting and making new friends.

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

See you in San Diego!

Maria

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

ANNUAL MEETING: August 1-3, 2022 in San Diego

THEME: Growing our Impact

Aug 1, Monday: 10:15 - 11:45 AM

Paper Session: Research Breakthroughs in Gender Issues and Work-Life Balance

- Locked-in at Home: Limited Attention of Female Analysts during the COVID-19 Pandemic. - Mengqiao Du, University of Mannheim.
- Gender Equality and Sustainable Strategies. Evidence from 30 S&P 500 Companies: ESG Risk Ranking and Non-financial Reporting Issues. - Natalia Ischenko, Higher School of Economics, School of Finance & Anna Vysotskaya, Higher School of Economics, School of Finance.
- Nuances of Remote Work: COVID-19 Exposes Unhappiness in the Workplace, Especially for Working Women in Accounting. - Marsha M Huber, Institute of Management Accountants; Chenchen Huang, Carlow University; David Law, Youngstown State University; & Paulina Kassawat, Youngstown State University
- “Office Glamour Work vs Office Housework” Gender Differences in Participation in and Subjective Evaluation of Non-Core Job Responsibilities. - Jasmijn Bol, Freeman School of Business, Tulane University; Hila Fogel-Yaari, University of Texas at Arlington; Isabella Grabner, WU Vienna; & Karen Sedatole, Goizueta Business School, Emory University.
- Relationship of Judeo-Christian Ethicality to Financial Measures, Gender Equality, and Social Progress. - Hannah Michelle Russell, Texas A&M University PhD Grad; Donald L. Ariail, Kennesaw State University; Katherine Taken Smith, Texas A&M University-Corpus Christi; & L.M. Smith, Texas A&M University-Corpus Christi.

Aug 1, Monday, 2:00 - 3:30 PM

Panel Session: How to build a culture of well-being in the post-pandemic workplace

Aug 3, Wednesday, 10:15 - 11:45 AM

Panel Session: Prioritizing employee needs: Methods to create employee value propositions

Thursday, August 11, 2:00 - 3:30 PM

Virtual Paper Session: Outstanding Research in Gender and Work-Life Balance

- CFO Gender and Financial Statement Comparability. – Zhichao Zhang, Xi'an Jiaotong University; Fangjun Wang, Xi'an Jiaotong University; Linchin Jennifer Ho, University of Texas at Arlington; & Muhammad Usman, Nanjing Audit University.
 - The Effect of Female Employees Employment on Corporate Performance Study Under the Second Child Policy—Based on Empirical Evidence from Chinese Listed Companies. - Aolin Leng, Northwestern Polytechnical University; Fuli Kang, Northwestern Polytechnical University; & Fuli Kang, Northwestern Polytechnical University.
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**HATS OFF TO ALL OUR GIWB SECTION VOLUNTEERS WHO REVIEWED PAPER
AND PANELS FOR THE AAA ANNUAL MEETING!**

THANK YOU!



Monica Kabutey
Hila Fogel-Yaari
Anna Vysotskaya
Carmen Payne Mann
Timothy Fogarty
Mengyu Ma
Marsha Huber
Hyunpyo Kim
Joe Rakestraw
Hrishikesh Desai
Hao Qu
Maria Alvarez
Tonya Blocker
NeelPurohit
Xiaohong Fan
Monica Kabutey
Sally Hamilton
JiHoon Hwang

Upcoming AAA Meetings:

2022 Midwest Region Meeting
St. Louis, MO
9/29/2022 - 10/1/2022

2022 ABO Conference
Phoenix, AZ
10/14/2022 - 10/15/2022

2022 Joint Meeting Mid-Atlantic and Northeast Regions
New York, NY
10/20/2022 - 10/22/2022

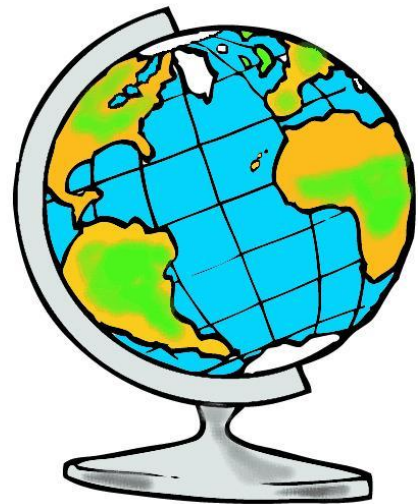
2022 Joint Meeting of the Diversity and TLC Sections
San Antonio, TX
10/28/2022 - 10/29/2022

2023 Management Accounting Section Midyear Meeting
Atlanta, GA
1/5/2023 - 1/7/2023

2023 Annual Meeting
Denver (Aurora) CO
8/4/2023 - 8/9/2023

2024 Annual Meeting
Washington, DC
8/9/2024 - 8/14/2024

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
(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



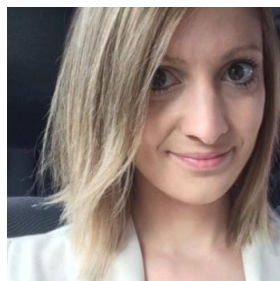
Member News and Accomplishments:



*Dr. Anna Vysotskaya,
HSE University*

Congrats to Anna Vysotskaya and Y.B. Senyigit on publication of their article, “Practical Issues in Education and Adoption of IFRS: Evidence from Russia,” in *Eurasian Journal of Business and Economics* in 2021. Abstract: This paper examines how the recognition and spread of the International Financial Reporting Standards (IFRS) have affected accounting practices and accounting education in Russia. We use evidence from Russia as a case study to provide a historical perspective on the changes in its accounting system and analyze the translation and communication difficulties in accounting practices and education. By conducting Russian accounting textbooks’ content analysis, we highlight IFRS translation issues in order to investigate the positional statement of the problems regarding the challenges with IFRS education. We also discover the

current difficulties in teaching IFRS-based accounting to non-English speakers. Our findings outline the interrelation between the educational approach and practical applications of the existing knowledge on financial reporting. Finally, this research addresses the nature of the challenges that emerge due to the linguistic translations of the IFRS. We consider this paper will be of particular interest for non-native English-language speakers, including academics, practitioners, and standard setters.



*Dr. Elizabeth Morton,
RMIT University*



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

Congrats to Elizabeth Morton, Vincent Bicudo de Castro, and Sarah Hinchliffe on publication of their article, “The association of mandatory tax disclosures with the readability and tone of voluntary tax reports,” in *eJournal of Tax Research* in 2022. Abstract: This article examines companies with low comparative tax payable (public exposure – scrutinized), compared to companies with higher

comparative tax payable (public exposure – low scrutiny) according to mandatory tax reports (MTRs), for differences in readability and tone in their respective (VTRs). In doing so, the authors posit three

voluntary tax reports

key opportunities for companies to control the tax narrative through tone and readability: (1) lack of available tax information; (2) lack of alignment between the accounting and taxation systems; and (3) latitude available in voluntary disclosures. The analysis reveals overall that a high (low) effective tax rate is associated with a more (less) readable VTR and a VTR with a more positive (negative) tone. When the companies are segregated, it is noted that public exposure – scrutinized companies are found to resort to the tone in tax reporting, whereas those with lower scrutiny rely on the readability of reports.

Member News and Accomplishments - continued



*Dr. Stefan
Linnhoff, Murray
State University*



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



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

Congrats to Stefan Linnhoff, Katherine Taken Smith, L.M. Smith on publication of their article, “A Fighter Ace and the Foreign Corrupt Practices Act,” in *Internal Auditing* in 2021. Abstract: The Foreign Corrupt Practices Act (FCPA) had a transformative effect on the operations of United States public companies, prohibiting bribery of foreign officials and requiring adequate internal controls. A pivotal event leading to the new law involved Lockheed’s actions in Germany, notably, sales of their F-104 Starfighter. A major opponent to the F-104 was Erich Hartmann, a former German fighter pilot, who attained recognition as the greatest fighter ace in history. His objections to the F-104 brought public attention to Lockheed and to government officials in Germany. This paper examines how corruption affects economic activity, the FCPA and its connection to German fighter ace, Erich Hartmann, and a brief history of Germany from World War II to the present. This examination is highly relevant to internal auditors and corporate managers by increasing their understanding of the impact of corruption in countries where their companies operate and of the events leading to the world’s most important anti-corruption law.



*Dr. D. Larry Crumbley, Texas
A&M University-Corpus Christi*

Congrats to A.B. Billings, D. Larry Crumbley, and Cedric L. Knott on publication of their article, “Tangible and intangible costs of white-collar crime,” in *Journal of Forensic and Investigative Accounting* in 2021. Abstract: White-collar crime is an enduring and vexing problem that has impeded the growth of the economy and has accelerated at an increasing rate since the mid-nineteenth century (Higgins, 2015; Turner, 2014; Brickley, 2008). One reason for the acceleration is that some white-collar criminals are able to avoid prosecution because of applicable laws. Courts are quite effective in going after the minnows, while the whales continue to avoid punishment. White-collar crime affects all of society through its effects on the

Member News and Accomplishments - continued

overall economy and the confidence of employers, employees, and other interest groups.

While a high percentage of white-collar executives and employees worldwide may never engage in fraudulent acts, business organizations or governmental units still are at risk for illegal acts involving financial malfeasance. Broadly, white-collar crime is defined as the misappropriation of assets through the lack of proper supervision or the manipulation of internal controls. This article reviews applicable laws and corporate and accounting efforts to thwart white-collar corporate malfeasance.



*Dr. Maria A. Leach,
University of South Dakota*

Congrats to Eunsuh Lee, Chaehyun Kim, Maria A. Leach on publication of their article, “Banking competition and cost stickiness,” in *Finance Research Letters* in 2021. Abstract: In this paper, we examine how banking competition affects non-financial firms’ cost stickiness. Using the Interstate Banking and Branching Efficiency Act (IBBEA) as an exogenous shock to banking competition, we find that banking competition increases non-financial firms’ cost stickiness. In addition, we find that banking competition increases cost stickiness of non-financial firms by

intensifying competitive pressure and improving the availability of credit. Overall, this paper contributes to existing literature by documenting the effect of banking competition on cost behavior and the determinants of cost stickiness.

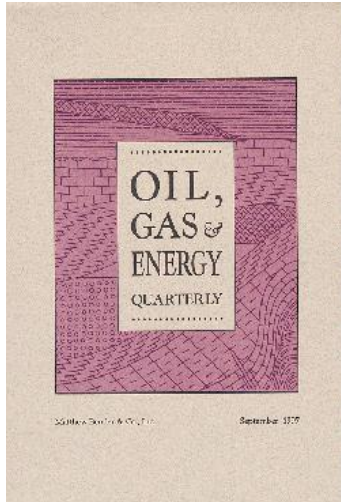


*Dr. Donald L. Ariail,
Kennesaw State University*

Congrats to Donald L. Ariail & Benedikt L. Quosigkon publication of their article, “USG’s Well-Being Policy Regarding Tobacco Product Use: A Proposal for Changing from Opt-Out to Opt-In,” in *Georgia Journal of College Student Affairs* in 2021. Abstract: The University System of Georgia (USG) has a state-wide initiative aimed at increasing the wellbeing of faculty and staff by incentivizing a decrease in tobacco product usage by employees covered by a USG healthcare plan. This incentive is positive in that aid in stopping tobacco

product usage is offered to each member; and negative in that each member who is a tobacco product user is penalized. The current policy considers covered employees and their applicable dependents to be users of tobacco products unless

they annually opt-out. This paper includes summaries of the incidence of cigarette and tobacco product usage in the US, a summary of USG’s policies related to the current tobacco initiative, a brief literature review regarding opt-in and opt-out programs, and a discussion of the possible negative impact of the current USG tobacco use policy. Support is provided for the present tobacco surcharge penalty being either eliminated or its implementation changed, and for the current opt-out default being changed to an opt-in program.



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)
FALL CONFERENCE LAS VEGAS, Oct 5-7, 2022



CALL FOR PAPERS: The 2022 Fall Conference will be held at the LINQ Hotel in the heart of the Las Vegas strip. The discounted room rate at the hotel is \$115 for conference registrants. The conference will feature live sessions, workshops, student research awards and more.

For those who are unable to attend in person, you can participate in the live sessions via zoom or in asynchronous sessions. We hope to see you there.

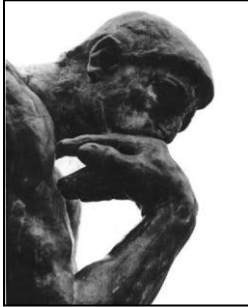
-> Submission Deadline: September 5, 2022

-> Regular Registration – \$400

REGISTRATION LINKS:

<https://www.igbr.org/conferences/>

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 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). This year the following regional best paper awards were presented:

Ohio Region 2022 Gender Issues & Work-Life Balance Best Paper Award

“Amplifying the Female Advantage: The Impact of Female Representation in Top Management on Employee’s Work Experiences”

by

Darryl B. Rice, Ph.D. Miami University, Regina M. Taylor, Ph.D., Creighton University, Yiding Wang, Ph.D., West Texas A&M University, & Sijing Wei, Ph.D., Creighton University.

Southeast Region 2022 Gender Issues & Work-Life Balance Best Paper Award

“Relationship of Judeo-Christian Ethicality to Financial Measures, Gender Equality, and Social Progress”

by

Hannah Michelle Russell, Texas A&M University, Donald L. Ariail, Kennesaw State University, Katherine Taken Smith, Texas A&M University-Corpus Christi, & L. Murphy Smith, Texas A&M University-Corpus Christi.

Southwest Region 2022 Gender Issues & Work-Life Balance Best Paper Award

“Gender, Gender Pairing, and Audit Quality”

by

Kevin Sun, St. John’s University & Joseph Zhang, University of Memphis



HATS OFF TO ALL OUR REGIONAL COORDINATORS!

THANK YOU!

Mid-Atlantic Region
Wayne G Bremser
Villanova University

Northeast Region
Yvette J Lazdowski
University of New Hampshire
at Manchester

Southeast Region
Joseph D Reid
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 <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>).

OUR ELECTED OFFICERS, 2021-22



President:
Maria A. Leach,
University of South
Dakota
maria.leach@usd.edu



President-Elect:
Anna Vysotskaya,
Higher School of
Economics
avysotskaya@hse.ru



Vice President-Practice:
Kathleen R. Schaum,
KPMG LLP



Vice President-
Research:
Nancy L Harp,
Clemson University



Secretary/Treasurer:
Bambi A Hora,
University of Central
Oklahoma



Council Representative:
D. Larry Crumbley,
Texas A&M University-
Corpus Christi

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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