

To: AAA Leadership  
From: Diversity Section of the AAA  
Date: September 10, 2020

We are writing in response to the AAA Statement on [Racism and Equity](#) issued this summer with suggestions on how the AAA can move forward in creating a more equitable and inclusive organization. We want to emphasize that while we wish to be a part of this discussion, it is incumbent upon the leaders of the AAA to lead this necessary change. While our members who are underrepresented minorities bear the negative effects of racial inequities, they should not be expected to bear the burden of having to change a culture that has largely ignored issues around diversity, equity, and inclusion. We are providing some background, an analysis of the statement, and some recommendations as a starting point for what needs to be an ongoing process.

## **Background**

Many members of the Diversity Section have had very uncomfortable encounters with the AAA Leadership over the years. For example, Theresa Hammond was told by a former Executive Director of the AAA to “keep an eye on” the Minority Faculty Development Committee (MFDC) in the early 1990s. Likely because she is white, the Executive Director made erroneous assumptions about her values and priorities. Some of us who have been in the profession for decades recall the long battle over the MFDC, which received zero funding for several years. In addition, the original creation of the Diversity Section was conducted in an overly autocratic and patronizing way, with threats to dismantle the MFDC. The AAA Leadership pressured the MFDC to become a section, even though the requirement to qualify as a section was 400 members at that time. As a result, at the 2001 annual meeting, members of the MFDC and the PhD Project Accounting Doctoral Student Association scrambled to canvass attendees to commit to joining the Diversity Section to ensure that we would be able to meet the membership requirement. Even though we were able to gather significant support from the membership for faculty diversity, we could not obtain 400 signatures in such a short period of time. It took a KPMG partner standing up in support of the MFDC to get the AAA Leadership to agree to accept the over 200 signatures we collected to establish the MFDC as a section, which is now the Diversity Section.

Unfortunately, the raft of painful experiences is not from a bygone era. In 2020, during a presentation in a History Section session, a AAA member in the chat room complained that the presenter had called U.S. enslavement “particularly barbaric,” and then went on to comment that “in other parts of the Americas and in some parts of the rest of the world, slaves were treated far worse.” This thinly veiled defense of the U.S. history of buying, exploiting, and selling human children and adults reignites trauma in audience members whose families were the victims of this heinous practice. There were many troubling dimensions to this comment. First, the commenter is an educator. We can easily imagine what kind of influence she has, as well as the small likelihood that Black students in her classes will find accounting a welcoming discipline in the face of her comments. Second, where were the other attendees? Keeping silent in the face of this assault on the psyches of people who are there to learn about accounting history signals, at worst, assent, and at best, indifference. Monte Swain of Brigham Young did comment. However, the only others who joined in calling attention to this unacceptable behavior were members of the Diversity Section, who were summoned to the session after the initial comment was made.

As several Diversity Section members discussed this event, it quickly surfaced that several Black faculty had a similar experience at the 2019 Conference of the Public Interest Section in Orlando. In a paper presentation on “Punishing in the Public Interest,” the author unexpectedly projected a photo of a Black man being led to his death on the gallows by several white men, with a crowd of thousands of white people watching. This excruciating photo of a lynching was traumatizing to several of the members present, including two doctoral students. Despite these offensive images, *no one said a word* about the violence of blindsiding the audience with such a painful picture. Unexpectedly showing a photo of the Twin Towers burning on 9/11 would not be considered acceptable, yet it seems that Black faculty’s experiences are inconsequential.

These are two glaring events but there have been many others, including a former AAA leader at an AAA Doctoral Consortium expressing concern about the future of the profession following the inception of the PhD Project and a white South African professor telling the audience at a New Faculty Consortium that he had more right to the “African-American” title than Americans who claim it. Following DiAngelo (2011), we provide these examples, not to prove that racism exists within our Association, but to reveal it. These examples also remind us of Martin Luther King, Jr.’s warning about the dangers of the “silence and indifference of the good people.” The AAA is a professional organization made up of educators who pave the way for future professionals, and the path we chart begins with the Leadership.

### **The Summer 2020 Statement and AAA Leadership**

The recently issued AAA statement includes a promise to “renew” a commitment to diversity. Our first reaction was to examine the extant commitment to diversity in order to understand the renewed commitment. After searching, we found nothing concrete about the AAA’s commitment to diversity, equity, or inclusion in the [Vision and Mission Statements](#), the [Shared Values](#), or the [Statement of Responsibilities](#). Organizations that are committed to diversity have a clearly articulated philosophy and vision about diversity and its connection to the mission of the organization.

The AAA’s stated vision is to be “Thought Leaders in Accounting,” and the ways in which they claim to achieve their vision is to serve society and to develop their community. As such, the AAA should be the leader in informing and influencing policy and practice as it pertains to diversity, equity, and inclusion (DEI). DEI deserves the same effort and attention that the AAA has given in response to other issues impacting the academy. For example, the AAA has responded to the impact of technological changes on the academy through calls for research, specialized conferences, workshops, and numerous panels and concurrent sessions at the annual meeting. As a leading institution in the profession, the AAA should set a tone that demonstrates to its members, sponsors, and academic institutions that DEI is an important part of the mission of the AAA. The AAA cannot be ‘just committed enough,’ and the Leadership must move beyond a short statement in order to effect real change, not only in the AAA, but also across all levels in the profession.

We recommend that the AAA Leadership revisit these statements and directly address countering the history of discrimination in the profession. Moreover, of course, we advocate doing more than simply making statements. A stated commitment to diversity, equity, and inclusion without a

definitive plan of action will result in minor changes that will likely fade into the background once the national attention to diversity begins to wane. The changes must be tangible and evergreen and not evaporate when the Leadership changes. The [Color of Change](#), for example, has underscored the superficiality of many of the recent statements of commitment to Black Lives Matter. Therefore, it is imperative that the changes be substantive and entrenched in the mission and culture of the Association.

To gain some insights on how other organizations are developing diversity, equity, and inclusion best practices, we suggest that the AAA Leadership perform both internal and external benchmarking. For example, the Academy of Management (AOM) established a separate executive committee on Diversity & Inclusion whose overall mission is to foster a diverse and inclusive community within the Academy. To better understand the “nature, climate, and culture of diversity” within the Academy, the committee commissioned a survey of the AOM membership (AOM 2015) and the results were used to make recommendations to the Board about creating a more inclusive environment. The committee’s overall initiatives have led to a greater awareness of diversity, equity, and inclusion, and participation among all of their members (AOM 2015).

Below, we offer additional recommendations that we believe will provide a solid starting point from which to resolve the conflicts between words and actions in creating a more truly diverse, equal, and inclusive Association.

### ***Establish a Code of Conduct***

We believe that the AAA should implement a Code of Conduct for our members. Most corporations would fire a leader who tweeted or publicly verbalized a defense of enslavement. The AAA should set standards that, if not met, would have severe consequences for the offender (e.g., being barred from leadership roles or participation in future meetings). Again, the examples provided above were extremely painful events for faculty and doctoral students. One can only imagine the impact that this type of events would have on the students we serve. If someone is so thoughtless and comfortable displaying a violent image that dredges up one of the most barbaric aspects of our history, or making grossly insensitive comments at conferences, what do such individuals do in their classrooms and spaces with students who are at an extreme power disadvantage compared to an academy of educators and scholars? Again, why and how have we created a culture in the AAA where these egregious actions are not immediately condemned by the more senior members of the audience? We need to create a culture where majority faculty consider it their responsibility to be allies to and champions for Black faculty and doctoral students, as well as to the other historically underrepresented groups.

### ***Hire a Chief Diversity Officer***

We also recommend that the AAA follow the American Marketing Association’s lead and [hire a Chief Diversity Officer](#). The historic absence of leadership in this regard requires someone internal to the AAA, in an established and continuous position. The AAA’s search for answers should start within. While it is tempting to reach out to faculty of color (FOC) to come up with solutions, FOC did not create the problem; accordingly, we should not be expected to solve the problem. This does not mean that we do not wish to or will not give voice to our specific concerns and issues. Rather, we see it as being incumbent upon the AAA to develop tangible actions that lead to meaningful and sustainable change. AAA’s role and leadership in engendering change on the diversity, equity,

and inclusion front is especially important given that faculty of color are often over-burdened and not recognized or rewarded for their service contributions (see Brown-Liburd & Joe, forthcoming.)

### ***Engage in Shared Governance***

Unlike with the forced closure of the MFDC and creation of the Diversity Section, the AAA should engage in shared governance rather than top-down decision making. As a section, we have, on many occasions, been denied permission to conduct our midyear meetings in the manner we determine is most useful for our membership. Instead, despite being a relatively small section, we are forced to follow the AAA's one-size-fits-all specifications, which weakens our section's ability to set our own objectives. This approach also takes a huge toll on our finances, leaving us unable to contribute, for example, to the ability of doctoral students or HBCU faculty to attend our meetings at a reduced cost.

This lack of shared governance extends to key leadership positions in the AAA. There is no transparency in the selection of journal editors at AAA publications, annual award winners, or of officers of the AAA, including the editorial boards of the AAA journals. Despite their publication records, faculty of color are not considered for Editorships and Associate Editor positions. The role of the steering and publication committees in the selection process is obscured, perpetuating the from-above leadership style of the AAA and alienating our membership. We should note that the Senior Editor of *The Accounting Review* and the Senior Editor of *Issues in Accounting Education* have begun a dialogue with several faculty of color and have taken steps to address some of the issues.

### ***Encourage and Support Diversity, Equity, and Inclusion Research***

Because publication in AAA journals is key to career success, we would like to point out several disparities that discourage inclusion and equity (see Brown-Liburd & Joe, forthcoming):

- There is a lack of transparency in the review process, and because the appeals process is not impartial, there is no formal mechanism to rectify the implicit biases in the process.
- There is a difference in how papers are handled. For example, there appear to be unofficial networks that steer the research of those in the network toward publication.
- Faculty of color experience skepticism about the validity and contribution of their research.
- Research on DEI authored by faculty of color does not get published in the AAA journals.

The historic and ongoing exclusion of diversity, equity, and inclusion research from AAA journals leads to a chilling effect felt throughout our section: doctoral students and faculty of color do not undertake research that would be important to creating a more equitable profession because they know this research will not be critically acceptable. This cycle perpetuates both a downplaying of the importance of DEI (whether regarding students, faculty, or the profession) and a lack of understanding of the key issues we face. (See Brown-Liburd & Joe, forthcoming).

The importance of diversity, equity, and inclusion research could be demonstrated by creating a Diversity Research Fellowship or an award recognizing the contribution of DEI research.

The lack of diversity in research pervades the agendas of major AAA meetings and programs, which do not currently provide a diverse perspective.

- The annual meeting programs do not include plenary sessions devoted to diversity, equity, and inclusion issues. Plenary sessions are meant to bring together experts to educate the conference attendees by providing them with information on important topics. Including DEI topics specific to our profession prominently on the program signals the importance of the topics to the organization.
- Faculty of color rarely are invited to serve on the planning committees for specialized programs sponsored by the AAA (e.g., New Faculty Consortium, programs for doctoral students), nor are they regularly invited to serve as speakers, panelists, or conference coordinators and track chairs for annual and midyear meetings.

***Make the AAA Leadership’s Commitment to Diversity, Equity, and Inclusion Known and Prominent***

We appreciate the AAA Statement on Racism and Equity being prominent on the AAA home page. We encourage the AAA to demonstrate further its intent to make tangible changes such as those we recommend above. The AAA website should prominently outline its current efforts and intended actions so that all members appreciate the importance of diversity, equity, and inclusion to the Association. The AAA can also use the website to educate its members. For example, the website content could include the 2020 Annual Meeting Presidential Plenary speech delivered by Elaine Mauldin and the panel titled “Addressing Racial Disparities in Accounting” so that all members—not only those who attended the annual meeting—are educated on DEI matters of concern and the AAA’s planned agenda on DEI.

We would like to reiterate that we are pleased that the AAA Leadership is signaling its intent to take this issue seriously, and we are taking our role in this process very seriously as well. As noted earlier, it is the AAA Leadership’s responsibility to address the equity and inclusion issues that are not new but are simply more visible in this era. Among other issues not covered by this letter, we have not addressed the marginalization of faculty at minority-serving institutions nor the composition of the AAA employees (see Brown-Liburd & Joe, forthcoming). Our intention is to initiate a dialogue that leads to the concrete steps required to transform the American Accounting Association and to earn the trust of all of our members.

Thank you for your time.

**References**

American Academy of Management. 2015. *State of INCLUSION in the Academy*. <https://aom.org/about-aom/strategic-plan/diversity-and-inclusion-survey-report>.

Brown-Liburd, H., and Joe, J. Towards a more inclusive accounting academy. *Issues in Accounting Education* forthcoming.

DiAngelo, R. 2011. White fragility. *International Journal of Critical Pedagogy* 3 (3): 54-70.