Board of Directors Minutes
Sarasota, FL
Friday, March 17, 2017
8:30 am – 5:00 pm

Board of Directors Attending	
David Burgstahler, President Anne Christensen, President-Elect Bruce Behn, Past President Leslie Hodder, Vice President-Finance Terry Shevlin, Vice President-Research & Publications Timothy Fogarty, Vice President-Education Marc Rubin, Director-Focusing on Membership	Gary Biddle, Director-Focusing on International Patricia Poli, Director-Focusing on Segments Elaine Mauldin, Director-Focusing on Intellectual Property Paul Munter, Director-Focusing on Academic/Practitioner Interaction Tracey Sutherland, Executive Director
Guests & Staff Attending	
Mark Dawkins, Council Chair Dale Karren, Petrous	Julie Smith David, Chief Innovation Officer Susan Crosson, Director, Center for Advancing Accounting Education Barbara Brady, Director, Operations

MSC = Motion Seconded and Carried
MSF = Motion Seconded and Failed

Minutes

Welcome – David Burgstahler welcomed members to the meeting. The agenda was approved with no changes.

MSC to approve the minutes of the 2016 November Board of Directors meeting.

Executive Director's Report –Tracey Sutherland's report focused on the Pillars for Our Future: Scholarship, Services, People, and Facilities. Tracey reported that membership for 2016-2017 is slightly ahead of the same time last year. The new members of the 2017-2018 Board of Directors were announced: Marc Rubin, President, Steven Kaplan, Vice President-Education, Mark Taylor, Vice President Finance Elect, Wim Van der Stede, Director-Focusing on International, and Tracie Miller-Nobles, Director-Focusing on Membership. Tracey reported that Kathryn Armstrong, Editorial Assistant and Darlene Dobson, Executive Assistant have joined the AAA Professional Staff and there will be additional staffing by June 2017. The transition from Sarasota to the Lakewood Ranch headquarters was reviewed. Tracey reported the Journal of Forensic Accounting Research and Journal of Financial Reporting have first issues in print and the new covers are in place. Jennifer Reynolds Moehrle visited headquarters meeting with Directors from each area to discuss the Academy of Accounting Historians transition. The Intellectual Property Task Force met and are looking at various platforms for sharing working papers and teaching resources. The AAA Publications Team is fully staffed and has an AAA Professional Staff managing editor or editorial assistant assigned to all journals. Tracey reported on the Pilot of Fall 2016 Small Meetings: Colloquium on Teaching & Learning and the IMA Doctoral Colloquium and Teaching Symposium. Insights from the initial projects – 12-month planning horizon is necessary and the financial model requires investment. There will be a task force of members and AAA Professional Staff to look at the Annual Meeting Submission System. The 2016 Accounting PhD Rookie Recruiting & Research Camp held in Miami in December had good turnout and Tracey noted the change in venue for 2017. The meeting will be held at the Miami Marriott Biscayne Bay. Exploring the Value of Accreditation was held in December in Atlanta.

Centers update – Susan Crosson reported on the Big Thinker Conferences: 2016 Accounting *IS* Big Data, Exploring the Value of Accreditation, and the 2017 Accounting *IS* Big Data Conference (AIBD). The AIBD will be two full days this year with hands-on workshops Friday afternoon. Susan reviewed the program. Other ideas for future Big Thinker Conferences are Accreditation Follow up focused on Curricula, Bias Diversity Inclusion, Inclusion Broadly Defined, and Accounting *IS* Big Data.

Finance – Tracey Sutherland and Julie Smith David reported on finance work from August to present. Leslie Hodder spoke on the importance of Policies and Procedures and identifying the roles of the Finance & Audit Committees and staff. Julie reviewed the draft 2017-2018 budget. The Board of Directors discussed various cost saving options. The vote to approve the budget will be held on Sunday, March 19.

Annual Meeting – Dave Burgstahler, Tracey Sutherland, and Julie Smith David updated the members on the speakers for the Annual Meeting being held in San Diego at the Manchester Grand Hyatt and the Marriott Marquis San Diego Marina. Dave announced that the AAA Service Project will partner with Shelter Box, a company that responds to global disasters to provide emergency aid.

Segments – Pat Poli reported on the Section Leader webinar held in February and the topic was about Global Scholar engagement. There will be a Council activity on Section bylaws. The goal at the Section Volunteer Leader Workshop held at the Annual Meeting is to bring a bylaws document that will be current, flexible and consistent. This will allow for Operating Manuals for Sections to be updated with current information.

Publications & Research – Terry Shevlin discussed the Best Paper Award process for *Accounting Horizons* and *Issues in Accounting Education.* It was suggested to add the ability to allow write in votes for the Best Paper Awards. Terry also discussed having Memorials published in Accounting Horizons. Terry will get input from the Academy of Accounting Historians for recommendations and will pass the information to Julie Smith David for discussion at a future Board meeting.

The Publications made their recommendation for the next Editor for *Accounting Horizons*.

MSC to ask Gopal Krishan, Bentley University and Ray Pfeiffer, Texas Christian University to be the incoming co-editors for Accounting Horizons.

Minimizing Overlapping Decision Rights Policy – Terry Shevlin discussed the policy and an update was made to the Process: An editor will recuse him/herself from handling a manuscript if he/she has acted as editor or reviewer on that manuscript or a previous version of the manuscript at any other journal.

MSC to accept the Minimizing Overlapping Decision Rights Policy.

Council Meeting Agenda & Planning – Mark Dawkins reviewed the Council agenda and the planned activities were discussed.

Intellectual Property Task Force (IPTF) III update & activity – Elaine Mauldin reported on the IPTFIII task force members and the meeting that was held in January. Elaine gave the background on the first two IPTF and discussed the current issues and updated the Board on the discussions from the January meeting. The aggregator contract had been recently extended to 2021, AAACommons platform change will take place in September and they also discussed the changing landscape and technology. The Task Force has asked the Board to consider: reengineer the AAA Website and develop Social Media Strategy. Their current recommendations are to implement ORCID ID, expand use of DOI and experiment with Kudos. Kudos is a platform for building the usage and impact of publications – it aims to help a wider audience to find and understand research. The IPTF would like to purchase access to Publisher dashboard and incorporate Kudos into the Annual Meeting. The future of the task force is after the experiment with Kudos is to consider including in the publication process, examine metrics, determine other experiments, plan for the August Meeting and make a suggested replacement for AAACommons.

The meeting recessed at 5:00 pm.

David Burgstahler reconvened the meeting at 8:30 am, Sunday, March 19, 2017. A quorum was present.

Council follow-up – the activities were discussed and the importance of letting Council know the next steps from the activity. The importance of communication between the Council and Segment leadership was discussed and noted that the Segment Member Services Coordinator will send the notes to the Segment leadership. The notes could also be posted on the Segment websites. The Segment Leader webinar will also include information from the Council meeting.

Finance – Leslie Hodder led a discussion of the 2017 Budget.

MSC to approve the 2017-2018 budget.

Julie Smith David discussed information from the book titled *Sustainability Mindset*. This would be a framework for the May Strategic Meeting. We would also include the ideas on impact at the April Council Webinar. One of the team members from *Sustainability Mindset* will be asked to facilitate the May Strategic Meeting.

Publications & Research – Terry Shevlin will report at a future Board meeting with a proposal on Memorials being published in *Accounting Horizons*

Intellectual Property Task Force III – Elaine Mauldin will continue to research Kudos and will send a proposal to a future Management Team meeting.

Governance

1. Outstanding Service Award – Tracey Sutherland reminded members that we will vote on this award at the May Strategic meeting.
2. Award Nomination Challenges – Tracey Sutherland discussed the issue of award nomination challenges and the charges will be reviewed to reflect that award committees will have nominations carried over for a period of three years. There will be an update at the May Strategic Retreat.
3. Acceptance of Committee Reports

Reports Submitted:

- Publications Committee Report: Chair, Harry Evans
- Committee of Sponsoring Organizations of the Treadway Commission (COSO) Committee Report, Chair Doug Prawitt

MSC to accept the Committee Reports as submitted.

The meeting adjourned at 11:30 am.