Board of Directors Minutes  
New York  
Saturday, August 6, 2016  
8:30 am – 5:00 pm

Board of Directors Attending

Bruce Behn, President  
David Burgstahler, President-Elect  
Christine Botosan, Past President  
Anne Christensen, President-Elect Elect  
Stephen Moehrle, Vice President-Finance  
Terry Shevin, 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

Robert Lipe, Director-Focusing on Intellectual Property  
Shaun Budnik, Director-Focusing on Academic/Practitioner Interaction (attending via phone)  
Leslie Hodder, Vice President – Finance-Elect  
Paul Munter, Director-Focusing on Academic/Practitioner Interaction – Elect  
Elaine Mauldin, Director-Focusing on Intellectual Property – Elect  
Tracey Sutherland, Executive Director

Guests & Staff Attending

Audrey Gramling, Council Chair  
Mark Dawkins, Council Chair – Elect  
Julie Smith David, Chief Innovation Officer  
Randy Greene, Chief Operations Financial Officer  
Susan Crosson, Director, Center for Advancing Accounting Education  
Barbara Brady, Director, Operations

MSC – Motion Seconded and Carried

MSC to approve the minutes of the 2016 May Board of Directors Meeting.

MSF – Motion Seconded and Failed

Minutes

A. Welcome - Bruce Behn welcomed members to the meeting. The agenda was reviewed and no changes were made.

B. Executive Director’s Report - Tracey Sutherland reflected on the Association’s 100th year. There have been several new staff hires: Randy Greene, Chief Operation and Finance Officer; Chad Grondahl, Assistant Controller; Mary Beth Gripshover, Member Services Coordinator; Erica (Carroll) Zakarias, Segment Member Services Coordinator; and Jake Bateman, Editorial Assistant. Tracey thanked the Board of Directors for the funds set aside for special appreciation for the professional staff, which were used to provide Microsoft Surfaces. An update was provided on Lakewood Ranch office building renovations, including an estimated move-in date of December 2016. New Journal covers were unveiled for the Association-wide and Section journals. The EBSCO contract has been extended as discussed. Membership is showing an increase for this year, accompanied by a related increase in segment membership. Follow up information was provided on the advocacy discussion related to FARS, Western Region, MAS, and GNP midyear meetings. The Accounting PhD Rookie Recruiting & Research Camp will be held December 2-4, in Miami, FL. Tracey announced the newest meeting in the Big Thinker Conference: Accreditation. The dates are December 11-12, in Atlanta, GA. The program will inform various debates around meaningful accreditation, curriculum, and preparation important to becoming a member of a learned profession. The program will gather the broad community involved in education and accreditation to share insights and worries; experiences and wisdom; best practices and questions. TLC Section will hold its first Colloquium September 29 – October 1, in San Antonio, TX with artist John Simon as featured speaker. Tracey gave an overview of the Centennial Annual Meeting and reported a total of 3,150 attendees were registered by the early deadline. The Cook Prize will be given at the Opening Plenary and Tracey announced that the Deloitte Foundation has joined the project and will be managing the endowment made by Mike and Mary Anne Cook. The third in the series of AAA History books is available at the meeting. The Academy
of Accounting Historians will be recognized for becoming a section of the AAA, at the start of the Opening Plenary on Monday.

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#### C. Key Messaging for Engaging our Community

Bruce Behn led a discussion of the main messages for the Annual Meeting. Key things Board members can share: the Monday evening Centennial Celebration, the Centennial AAA Video, the AAA Snapshot, new journal covers, new history book, the announcement of the newest section - Academy of Accounting Historians, Academic Access to COSO, FASB, and GARS, the 2016-2017 Call for Nominations, the 2016 American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation Prize, and the “Accounting IS Big Data” Conference. Julie Smith David discussed the leadership message for 2016-2017. Each year leadership slides are developed that are presented during segment meetings. Board members discussed the content that should be used for continuing these key messages through the year via the leadership slides.

#### D. Strategic Task Forces for a Sustainable Future

CIO Julie Smith David discussed the focus of the Task Forces for a Sustainable Future. Financial Sustainability is the overlap of the Strategic Operations and Community Engagement Task Forces. There will also be relationships to other committees, i.e. the Membership Advisory Committee and Finance Committee. AAA Professional staff from Finance, Meetings, and Membership will support and be part of the task forces. Leslie Hodder and Randy Greene will Co-Chair the Strategic Operations Task Force. Key tasks will include developing the AAA’s performance reporting strategy, evaluating the AAA’s financial model, developing a new financial model, identifying opportunities to adopt best practices across the organization and considering governance implications of changes. The Community Engagement Task Force will be chaired by Marc Rubin and Julie Smith David. Key tasks will include focusing on constituents, developing value propositions for under engaged communities, developing business models for new offerings/opportunities, exploring alternate dues models, creating a comprehensive plan for engaging/serving professional firms through new sponsorship models, and revenue models. Anne Christensen will coordinate across both task forces.

Julie introduced the AAA Snapshot, developed during the Mary strategic retreat, that will be available throughout the meeting. The Snapshot focuses in three key value areas: Membership, Meetings, and Publications.

#### E. Annual Meeting

Bruce Behn reported on various Annual Meeting events, including the Conference on Teaching and Learning in Accounting (CTLA), the New Member and PhD Student Reception, At-Large Panels, highlighting the Presidential Panel featuring the Past Chairs of FASB, Service Project, Global Emerging Scholars Research Workshop, and FASTCA-16. Bruce also reminded members of the Monday Opening Plenary and the Monday night Centennial Reception.

#### F. Finance

Steve Moehrle gave a Finance update, and overview for their committee this weekend. Shaun Budnik reported on the Audit process, and the Audit Committee meeting scheduled for September 25, 2016.

#### G. Agenda Review

Council Chair, Audrey Gramling, reviewed the Council meeting agenda and reminded the Board of the Council Ballot Committee Chair election that will take place immediately following the Annual Meeting. Bruce Behn reviewed the Business Meeting agenda.

#### H. Governance update

Bruce discussed finalizing the draft Call for Nominations for the 2016-2017 Board of Director positions. The Call for Nominations will open on August 29.

**MSC to accept the 2015-2016 Committee Reports.**

#### I. Engaging our Communities

1. Section and Region update – Pat Poli reported on attendance at the Spring Segment meetings. Mid-Atlantic Region will take a formal vote at the Annual Meeting on whether to join the Region Pilot program. After the meeting the Mid-Atlantic voted to join the Region Pilot program. Pat reviewed the agenda for the Segment Volunteer Workshop where emphasis will be on success and how you know success has been achieved. Segment Leader conference calls will continue the discussions from the workshop into the fall.

2. Global Gathering update – Gary Biddle reported on the upcoming Global Gathering that will be held on Thursday, August 11, 2016. Gary discussed the various countries from which members come to attend the Annual Meeting.

#### J. Publications
1. Publications Committee & Research Committee update – Terry Shevlin reported on the Editor reports. Terry also put forth the list of TAR editors from Mary Barth. The ongoing Research Monograph is still in process. The draft policy, Minimizing Overlapping Decision Rights is still posted for comment.

*MSC to accept the editors put forth from Mary Barth for The Accounting Review.*

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**Publications (continued)**

2. Marketing AAA Journals – Julie Smith David reminded members of the panel that was held during the Spring 2016 Council meeting about best practices in section journals. At that session, several ideas were generated to support section leaders, members of the publications and research committees, editors, and other members of the scholarly community. Implemented for this meeting are oversized note/business cards for each journal that were found useful by editors attending the EAA meeting this summer.

K. Center for Advancing Accounting Education – Center Director, Susan Crosson reported on the 2016 Accounting IS Big Data Conference, ongoing webinars from the 2015 Accounting IS Big Data Conference, and the addition of the Deloitte Foundation to the J. Michael and Mary Anne Cook Prize. Susan reminded members of the Academic Access to COSO as well as FASB/GARS.

The meeting adjourned at 5:00 pm.