



March 2021

DEI Task Force

Task Force Members

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 - Sandra Shelton
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- The Chair thanks all the Task Force members for their input on a complex and sensitive topic.

Task Force Charges

1. How other organizations are developing DEI initiatives that enhance both their organization membership as well as the allied profession.
2. Whether the AAA should develop a Code of Conduct or similar document for its members.
3. Whether the AAA should have either or both a professional staff Chief Diversity Officer (CDO) and a Board of Director (BOD) member focusing on DEI.
4. Whether the AAA should modify governance as well as processes and procedures to enhance DEI efforts.
5. How the AAA can encourage and support DEI research and its dissemination.
6. How the AAA can communicate to stakeholders its commitment, efforts and accomplishments to improving DEI in the accounting academy and profession.

Benchmarks

Although a number of business-related academic organizations have made statements related to DEI and some have committees or task forces that address DEI issues, there was no indication on the websites of these organizations having a CDO. Significantly larger professional organizations such as the AICPA and American Psychological Association have designated a leadership position for DEI.

Code of Conduct

The Task Force believes that having an organization code of conduct would be a positive step for the organization in signaling expectations around DEI to its membership. We recognize that having a code of conduct presents questions and challenges regarding who will design it and how it will be enforced, but the Task Force recommends that the Board of Directors consider the positive impact that it could have on the organization's culture. We do not consider a code of conduct to be of the highest priority in consideration of the other recommendations in this report.

Professional staff or BOD
positions



I. Professional staff

The AAA should have a full-time Director of Diversity, Equity and Inclusion

Responsibilities for this position include:

- a. Leading the AAA efforts to assure that decisions are all made with consideration through the DEI lens
- b. Assisting AAA leaders in identifying AAA Underrepresented Minority (URM) members to increase engagement on all levels of the AAA
- c. Designing and conducting DEI educational programs for AAA members
- d. Providing support for the BOD DEI position (see below)
- e. Working with sections, such as the Diversity Section members, to understand the issues facing our URM members as well as to gauge the progress on AAA initiatives

The AAA should have a full-time Director of Diversity, Equity and Inclusion--continued

- f. Collecting data and summarizing the progress of all AAA segments on DEI metrics addressing URM members' involvement in leadership positions, research and publication positions and outcomes, conference organization and presentations
- g. Working with other business and accounting organizations to attract more minorities to the accounting profession, including academia
- h. Coordinating with the Ph.D. Project to list Ph.D. Project members on AAA website. Note, the Ph.D. Project should not be responsible for solving problems, but can serve as a thought partner in helping to promote and support the AAA's DEI mission and initiatives
- i. Overseeing internal and external AAA communications including emails, newsletters, website materials, etc.
- j. Developing a diversity strategic plan which includes goals, benchmarks and key performance indicators (KPIs), as well as consideration of a Code of Conduct and its potential impact(s)

The AAA should have a full-time Director of Diversity, Equity and Inclusion--continued

The Task Force understands that this professional staff position is subject to the budgetary constraints of the AAA and may not be feasible immediately but the funding for this position should be a high priority for the AAA in the near term. A staff position that is devoted to DEI issues will likely enable the AAA to make greater and faster progress on most DEI initiatives such as KPIs toward DEI goals, educational programming, staff development and working with other professional and academic organizations.

II.BOD

The AAA should have an elected BOD position with the focus on DEI. It is recommended that this be a Vice-President.

Responsibilities of this position include:

- a. Identifying URM members to increase engagement on all levels of the AAA
- b. Working with the Director of Diversity, Equity, and Inclusion (described above) to design and conduct DEI educational programs for AAA members
- c. Serving as the BOD liaison with the AAA segments to encourage all segments to use a DEI lens when making decisions such as journal editors and reviewers, conference planners and presenters, segment officers
- d. Chairing the DEI Standing Committee (described below) in order to provide educational workshops on the importance of DEI to the AAA and how to implement DEI initiatives and assist segments in collecting data on measures of each segment's success of DEI initiatives

III. DEI Standing Committee

The AAA should have a permanent DEI Standing Committee. This Committee should be composed of nine members and chaired by the Board Director focusing on DEI.

Responsibilities of this committee position include:

- a. Acting as a liaison between the AAA Director and BOD and the segment and committee leadership regarding DEI initiatives
- b. Assisting in designing and implementing DEI workshops for segments and committees
- c. Providing feedback to the AAA DEI Director and BOD regarding membership climate regarding DEI initiatives
- d. Sharing information on Best Practices in implementing DEI initiatives

IV. Training

- The AAA should have training (likely self-paced) for the Board of Directors and AAA staff, segment leaders (as well as for committee and task force members), journal editors, and council members as an element of their onboarding process.
- Committee Chairs and President-elects should also be the point person for DEI in their segment, committee or task force and be the liaison to the BOD regarding DEI activities.
- The training should focus on DEI issues for an academic association. The objective of the training is to enhance all AAA decision makers' ability to use a DEI lens in making decisions. Specifically, the training should be oriented towards prompting members to ask themselves and others whether DEI issues been considered when making and communicating decisions such as selecting committee members, editors, editorial board members, reviewers, panel participants, consortium leaders, meeting chairs, staff positions, etc.
- This training will enhance decision makers' sensitivity to the diverse backgrounds of AAA members and use the diversity of backgrounds to improve outcomes.

4. Governance

The Task Force did not assess the overall governance of the AAA but recommends that governance assures that policies related to the selection of leaders, committees, journal editors, editorial boards, reviewers, etc. are clearly articulated and communicated via websites, newsletters and other internal communication methods. The process for selecting these positions should be transparent and decision makers should be held accountable for their selection. As previously mentioned, it is expected that DEI will be considered in the selection and recruitment of members for these positions.

5. Support of DEI Research and its dissemination

The Task Force recommends that research related to DEI be encouraged and published in AAA journals. AAA journal editors are encouraged to publish all types of research using accepted research methods that relate to DEI issues and advance the understanding and impact of DEI on accounting-related subjects. Cases and instructional materials also will have a significant impact in advancing the teaching of DEI-related accounting curricula. Association-wide journals as well as section journals need to examine their respective editorial policies and determine where DEI-focused research or instructional articles could be considered for publication in their journals.

Support of DEI Research and its dissemination

AAA journals, both association-wide and section, need to recruit and select a diverse set of interested parties for editorial and reviewer positions. The policies and processes for the selection of editorial and reviewer positions should be clearly articulated, transparent and widely communicated. The AAA should offer workshops or seminars to interested individuals that provide information on the pathway that leads to editorial and reviewer positions. The AAA BOD should collect information regarding the diversity of journal editorial and reviewer positions to determine if they are meeting the Association's mission and goals.

6. Communications

The Task Force recommends that the AAA regularly (semi-annually or quarterly) send out communications on its DEI initiatives. This should be in addition to regular updates to the AAA's DEI webpage. These communications may include information toward the progress on goals, relevant citations to articles, DEI-related instructional materials, information on DEI workshops, seminars, conferences, DEI best practices found in universities, etc. We emphasize that the communications be regular and consistent. The AAA should make sure that prior to dissemination all association-wide and section DEI communications are appropriately vetted and meet association policies. Responsibility for these communications may be that of the BOD member focusing on DEI and/or with designated AAA staff.

7. Other--strategic plan, change management, partnerships

The Task Force recommends that an overall DEI strategy be articulated in the Association's strategic plan. The strategic plan should articulate goals of the AAA toward DEI issues, as well as the policies and processes that will enable the AAA to meet the DEI goals. The Task Force believes for the AAA's DEI strategy to succeed it needs to be supported and be a high priority commitment by the staff, BOD and other members in leadership positions. It will require ongoing DEI-related education of staff and members. In addition, the AAA should develop a toolkit for allowing staff and members to accomplish AAA DEI goals. In order to determine success, it requires that the appropriate staff and member leadership positions be held accountable for DEI goals, including well-defined metrics that are communicated to the membership. Change management is a constant process, and the AAA will need to regularly assess its successes as well as any lack of progress toward its DEI goals.

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- Since the segments of the AAA are somewhat autonomous, the Task Force recommends that each segment also incorporate DEI goals and processes and policies to accomplish these DEI goals in their own strategic plans.
 - The Task Force recommends that the AAA institute a program of regular climate check of its members. Regular, brief surveys are a possible method for gaining insights into the progress on DEI goals.
 - The Task Force recommends that the AAA work in conjunction with professional accounting organizations (such as the AICPA, IMA, Center for Audit Quality, etc.) that also have an agenda to advance DEI in order to have a broader and more comprehensive societal impact.