

## Policies and Procedures

**Title:** Conflict of Interest Policy  
**Code:** FIN 1.3  
**Effective Date:** 9/2009  
**Originator:** Audit Committee  
**Approved:** Board of Directors  
**Revision Date:** 7/21/2025

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### Policy Statement

This Conflict of Interest Policy of the American Accounting Association (Association): (1) defines conflicts of interest; (2) identifies classes of individuals within the Association covered by this policy; (3) facilitates disclosure of information that may help identify conflicts of interest; and (4) specifies procedures to be followed in managing conflicts of interest.

### Rationale

Association Board of Directors, Council members, senior editors or highest ranking editor(s) for journals without a senior editor, the Chief Executive Officer and Association staff shall at all times abide by and conform to the following conflict of interest guidelines:

- **Definition of conflicts of interest**

A conflict of interest arises when an individual in a position of authority over the Association may benefit financially from a decision they could make in that capacity, including indirect benefits such as to immediate family members, businesses, institutions, and other for-profit or nonprofit organizations with which the individual is closely associated.

- **Individuals covered**

Individuals covered by this policy are the Association's Board of Directors and Council, senior editors or highest-ranking editor(s) for journals without a senior editor, the Chief Executive Officer, and Association staff.

- **Facilitation of disclosure**

Individuals covered by this policy will annually disclose or update to the Association HR Administrator a form provided by the Association their interests and relationships that could give rise to conflicts of interest, such as transactions or affiliations with businesses and other organizations, or those of immediate family members, that do business with the Association or compete with the Association. In addition, for any potential or actual conflicts that arise between annual disclosures, these shall be disclosed at such time. Failure to sign the disclosure may result in removal of the individual's position with the Association as determined by the Board of Directors.

- **Procedures to manage conflicts**

For each conflict disclosed, the Association Management Team will determine which actions (s) to take:

- (a) take no action; (b) assure full disclosure to the Board of Directors and other individuals covered by this policy; (c) ask the individual to recuse from participation

in related discussions or decisions within the Association; or (d) ask the individual to resign from their position in the Association or, if the individual refuses to resign, they become subject to possible removal from their leadership position.

**Revision History:**

| <b>Revision #</b> | <b>Date</b> | <b>Description of Changes</b>               | <b>Requested By</b> |
|-------------------|-------------|---|---------------------|
| 1                 | 07/21/2025  | Updated to provide clarity and transparency | Audit Committee     |
|                   |             |   |                     |
|                   |             |   |                     |

**AAA Conflict of Interest Policy Disclosure Form**  
**Addendum to the Association Conflict of Interest Policy**

Name: \_\_\_\_\_

Position/Role: \_\_\_\_\_

I certify that I have received and read the American Accounting Association's Conflict of Interest Policy. I understand the purpose of this Policy is to protect the integrity of the Mission and operations of the Association. Upon becoming a Board of Director or Council member, Senior editor or highest ranking editor(s) for journals without a senior editor, Chief Executive Officer or staff of the Association, I have received, read and understand the policy and my responsibilities for acknowledge any potential conflicts of interest.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_

**Disclosure**

Please describe below any relationships, transactions, positions you hold (volunteer or otherwise), or circumstances that you believe could contribute to a conflict of interest between the American Accounting Association and your personal interests, financial or otherwise:

\_\_\_\_\_ I have no conflict of interest to report at this time.

\_\_\_\_\_ I have the following conflict of interest to report (please specify other nonprofit and for-profit boards you sit on; any for-profit businesses for which you or an immediate family member are an officer or director, or a majority shareholder; and the name of your employer(s) and any businesses you or an immediate family member own):

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

I hereby certify that the information set forth above is true and complete to the best of my knowledge. I have received, reviewed, and agree to abide by, the Conflict of Interest Policy of the American Accounting Association.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_