



**American  
Accounting  
Association**

**DRAFT Council Meeting Minutes**  
 JW Marriott Indianapolis and Virtual  
 Saturday, March 26, 2022  
 8:00 am – 5:15 pm

**Council Members Attending**

<b>Board of Directors</b>			<b>Council Officers</b>			<b>Section Representatives</b>		
Robert Allen, President Mark Dawkins, President-Elect Elaine Mauldin, Past-President Mark Beasley, Vice President-Finance Anne Farrell, Vice President-Finance-Elect Sarah McVay, Vice President-Research and Publications Beth Kern, Vice President-Education Matthew Anderson, Interim Director-Focusing on Diversity, Equity & Inclusion Tim Rupert, Director-Focusing on Segments John Hepp, Director-Focusing on Academic/Practitioner Interaction Ann Dzurainin, Director-Focusing on Membership Giorgio Gotti, Director-Focusing on International Yvonne Hinson, Chief Executive Officer			Monte Swain, Chair Randy Elder, Chair-Elect Nancy Nichols, Past-Chair (virtual)  <b>International Members-at-Large</b> Cristina Florio (virtual)  <b>Region Representatives</b> Kang Cheng, Mid-Atlantic Jason Stanfield, Midwest Khondkar Karim, Northeast Timothy Miller, Ohio (virtual) Sandria Stephenson, Southeast Bambi Hora, Southwest Angela Woodland, Western			Jennifer Reynolds-Moehrle, AAH Alisa Brink, ABO Diane Janvrin, AIS JK Aier, APLG Alternate (virtual) Kate Mantzke, ATA Alternate (virtual) Chad Simon, AUD Craig Sisneros, DIV Les Heitger, FA Brian Bushee, FARS (virtual) D. Larry Crumbley, GIWB (virtual) Suzanne Lowensohn, GNP (virtual) Robert Larson, IAS Alternate Shane Dikolli, MAS Vaughan Radcliffe, PI (virtual) Robert Nehmer, SET Markus Ahrens, TLC Alternate Sidney Askew, TYC		
<b>Council Committee Chairs</b>								
<b>Council Advocacy Review Committee</b>			<b>Council Committee on Awards Committee</b>			<b>Council Ballot Committee</b>		
Vaughan Radcliffe			Mandy Cheng			Jason Stanfield		
<b>AAA Professional Staff &amp; Guests Attending</b>								
Barbara Gutierrez, Governance Manager (virtual) Erlinda Jones, Senior Director, Meetings & Membership Steve Matzke, Senior Director, External Relations & Governance Michele Morgan, Chief Financial Officer (virtual) Barbee Oakes, Chief Diversity Officer Karen Osterheld, Senior Director, Center for Advancing Accounting Education Shauna Bigelow, Segment Relations Manager (virtual)								
<b>Board &amp; Council Members Not Attending</b>								
Mandy Cheng, International Council Member-at-Large								



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**Meeting Minutes**

**MSC = Motion, Seconded, Carried**  
**MSF = Motion, Seconded, Failed**

**A. Welcome** - Monte Swain, Council Chair, welcomed everyone to the meeting, acknowledging Council members attending in person and virtually. He thanked and introduced Yvonne Hinson, AAA CEO, and Erlinda Jones, Senior Director, Meetings & Membership and reviewed the breakdown of the membership numbers by membership type, region, including the number of international members and the breakdown of the members by country.

**MSC to approve the minutes of the November 12, 2021 Council Meeting.**

**B. Chief Executive Officer Update** - Yvonne Hinson, CEO, discussed that AAA's marketing campaigns to nonmembers in the US continue and we are sending targeted messages based on their region and interests. She reviewed the status of the APLG/FSA merger. The voting closes March 28, 2022 for APLG and on April 8th for FSA and then the AAA Board of Directors will vote on the merger. The new section will be called the Leadership in Accounting Education Section. Yvonne formally introduced Barbee Oakes, AAA Chief Diversity Officer, who started with AAA on March 1, 2022. Yvonne provided an overview of the Annual Meeting At-Large Panels and plenary speakers. She reviewed the status of the conversion to the new Association Management System, Protech, and reminded everyone to update their member profile and to fill out the demographic information so that AAA can understand and serve their interests better. Yvonne talked about the work taking place regarding publications including the benefits of the new PaperPal Preflight service that launched on February 8, 2022, and Author Services that will launch in late March. Revenue from PaperPal Preflight is tracked by journal and will be passed on to the Sections where appropriate. Revenue from Author Services will go to the General Fund and be used to support research relevance initiatives, as it is not tracked by journal and nonmembers may use these services. The vendor paid for all of the set-up costs - AAA did not incur any start-up costs. Yvonne also advised that the AAA Publications Processes Task Force is currently reviewing the overall processes of our journals to identify inefficiencies and areas for improvement and will analyze the costs this fall. Yvonne stated that the AICPA made minor adjustments to the CPA Evolution Model Curriculum in December 2021, released transitions rules in February 2022 and will post exam Blueprints in June 2022.

**C. 2022-2023 Council Chair-Elect Election Overview** - Monte Swain reviewed the roles and responsibilities of the Council Chair position for the 2022-2023 Council Chair-Elect election. There are four candidates on the slate: Sidney Askey, Alisa Brink, Bambi Hora and Jason Stanfield. Each candidate was invited to raise their hands so members could see them during the meeting. Voting took place electronically following the Council Meeting.

*Following the March 26, 2022, Council Meeting, Sidney Askew was elected as the 2022-2023 Council Chair-Elect.*

**D. 2022-2023 AAA Nominations Committee Election Overview** - Monte Swain gave an overview of the AAA Nominations Committee election and explained the importance of the Nominations Committee as well as their roles and responsibilities. Monte reviewed the names of the 17 candidates for the 2022-2023 committee. Elaine Mauldin, Past President, commented that the Nominations Committee needs a variety of people on it. She requested that Council not vote for just the people they know, but keep in mind that the committee needs a variety of members so that a variety of candidates for the Board can be nominated. Voting took place electronically following the Council Meeting.

*Following the March 26, 2022, Council Meeting, the following members were elected to serve on the 2022-2023 AAA Nominations Committee: Nerissa Brown, Vicky B. Hoffman, Keith Jones, Brigitte Muehlmann, and Wayne Thomas.*

## Meeting Minutes

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### **E. Financial Matters**

1. AAA Finance Committee update: Mark Beasley, Vice President-Finance, presented an AAA Finance Committee update and discussed the budgeting process for AAA and explained that it's a two-phased approach. Currently, the Finance Committee and AAA Staff are working on Phase 1 for fiscal year 2022-2023 which consists of the budget for core operations. Mark presented slides to Council showing the General Fund budget for June 1, 2022-May 31, 2023. The Board approved the 2022 Annual Meeting registration fees and the journal subscriptions fees during their meeting yesterday. If the Board approves any strategic investments in May, those will be included in Phase 2 of the budget. Mark advised Council that both PPP loans have been forgiven, we have a positive change in net assets and a positive budget variance in Quarter 2 due to factors such as the annual meeting and CTLA, journals, and AAA staff positions that were not filled. The Board and Finance Committee recommends that Membership dues for 2022-2023 remain unchanged from this year: Full Member: \$345; Student: \$100; Current Emeritus/Life: \$60; Two-Year College: \$120 and Retired: \$100. After discussion, Council voted on the 2022-2023 membership dues pricing.

**MSC to accept the recommendations for the 2022-2023 AAA membership dues pricing.**

2. Membership Advisory Committee update: Ann Dzurainin, Director-Focusing on Membership, provided a Membership Advisory Committee update. She reported that the committee is looking into additional membership categories including categories by country and how to retain members year after year because many members don't renew consistently, leading to gaps in their years as members. Yvonne Hinson, AAA CEO, announced that AAA is considering a pilot program with the Brazilian Accounting Association where we would offer AAA membership as one of their member benefits at an affordable price. Currently, AAA dues are too expensive for most accounting academics in Brazil and a variety of pricing options have been reviewed and are being considered. Yvonne and Karen Osterheld, AAA Senior Director, Center for Advancing Accounting Education, held a virtual mini conference with practitioners and academics from Brazil and the US that was very successful, and Karen also hosted focus groups. A main concern is that many universities in Brazil don't subscribe to EBSCO and, therefore, don't have access to AAA journals. Giorgio Gotti, AAA Director-Focusing on International, has been discussing pricing options with the Brazilian Accounting Association's leadership and reviewed the options with Council. The Board will continue the discussion at their May Strategy Meeting.

3. Steve Matzke, Senior Director, External Relations & Governance, gave an update on the use of digital badges. The Board approved the program and badges will be free to members. They will be a member benefit that can limit churn, encourage memberships and membership renewals, and will be tied to the renewal process. The digital badges are a way for our members, both domestic and international, to be recognized as members of the AAA, of Segments, and as recipients of the DEI Certificate program that Barbee Oakes, AAA Chief Diversity Officer, will be creating.

**F. Governance Discussion** - Mark Dawkins, AAA President-Elect and past Chair of the Governance Committee, provided a history of the Governance Committee's work from last year regarding updating the AAA Bylaws. The Bylaws were last updated in 2011. Last year the committee collected data from Segments about whether AAA should continue holding contested elections. There was no consensus on contested elections, so no change was recommended. This year the Governance Committee is chaired by Nancy Uddin and is charged with revising and updating the Bylaws and cleaning up outdated language and practices. Nancy Uddin, Chair of the Governance Committee, joined the meeting via Zoom and shared a document containing the current Bylaws, the proposed changes, and the rationale for change from the committee. Each major change was reviewed and the rationale for the change was provided. After discussion, Council voted on the proposed revisions to the Bylaws.

**MSC to reject the removal of language from the Bylaws in Section XV. "Amendment" and to keep the wording the same as it is currently written.**

**MSC to remove from the Bylaws all instances of "he/she" and to use the name of the position instead.**

**MSC to give the Governance Committee the right to make changes to the Bylaws to include adding the Diversity, Equity, and Inclusion Committee as an association standing committee and to change proposed language in Section VIII. "Council" to reflect the retention of contested elections.**

**MSC to forward the Bylaws as revised by the Governance Committee after the Council Meeting to the membership for a vote.**

## Meeting Minutes

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### **G. Meetings Model Committee and AAA Meetings Update**

1. Tim Rupert, Director-Focusing on Segments and Board Liaison for the Meeting Model Committee, reviewed the committee members and composition. The committee always includes a representative of the larger segment meetings and the small segment meetings have alternating committee members. The committee is focusing on how to allocate AAA Staff's time to meetings on an annual basis because in the past this hasn't happened. The committee believes that meetings should be self-sustaining, meaning that the members who aren't attending meetings should not be helping to pay for those meetings. The committee is trying to determine how the meetings can break even and, in the future, will discuss further related issues like costing options for virtual and hybrid conferences and budget targets for meetings. During their June meeting, committee members will present their individual ideas for allocating Staff's time.

2. Erlinda Jones, Senior Director of Membership and Meetings, gave an update on midyear meetings and the 2022 Annual Meeting. Since October 2021 there have been 15 meetings (8 in person and 7 virtual). AAA meetings staff will be reaching out to Segment leaders to start planning for Fall 2023 and Winter/Spring 2024 meetings. This planning will use the revised meeting model. Real time data for meetings will be available on the Segment Leader website. The 2022 Annual Meeting will incorporate two separate meetings this year: in-person in San Diego and a two-day virtual meeting after the in-person meeting. Members who register for the in-person meeting will also be able to attend the virtual meeting at no extra charge. The presentations at the virtual meeting will be completely different with the exception of two plenaries from the in-person that will be taped and shown during the virtual meeting. Erlinda shared several changes and innovations to this year's in-person meeting, including free wi-fi at both hotels, touchless registration, and electronic CPE check in. Erlinda encouraged Council to visit the Annual Meeting website to view the preliminary program, sponsors, exhibitors, hotel links, etc. Paper acceptances will be sent mid-April for both meetings, and registration will open mid-April.

### **H. Diversity, Equity, and Inclusion (DEI) Discussion and Activity**

1. Matt Anderson, Interim Director-Focusing on Diversity, Equity and Inclusion (DEI), reviewed the Diversity, Equity, Inclusion & Belonging (DEIB) vision, values, goals and framework for our DEIB Strategy and the DEI Committee charge and members. He gave an update on the work of the DEI Subcommittee on Education and explained that they are focused on systemic barriers in education while the DEI Subcommittee on Publications is focused on systemic barriers in research and publications. He noted that one issue identified by the Publications Subcommittee includes the need for documenting and sharing the process by which a member can become Senior Editor of The Accounting Review. Matt also gave an overview on the results of the recent DEI survey.

2. Barbee Oakes, AAA Chief Diversity Officer, introduced the DEIB Certificate that the AAA will be offering. This first certificate will be specific to life in academia and includes eight modules, approximately one hour each. She will begin filming in early May. There will be no cost to AAA members to complete the course. AAA will introduce the certificate at an at-large panel session during the Annual Meeting but will be gathering feedback as soon as the videos are ready. Barbee gave an overview of each module. The next certificate will be focused on classroom resources. Council divided into break-out groups and engaged in discussions about the best strategy for rolling out the certificate and the role of segment leaders in the DEIB learning initiative.

The meeting adjourned at 5:12 pm.