



**American
Accounting
Association**

Thought Leaders in
Accounting



Prioritizing and Advancing Diversity in Accounting

Dear Friends of the American Accounting Association:



"The accounting profession must diversify and foster a culture of belonging if we are to survive. I firmly believe that any conversation about the future pipeline in accountancy is a conversation about diversity!"

Since its founding in 1916, the American Accounting Association (AAA) has been widely recognized as **Thought Leaders in Accounting**. As the largest organization of accounting faculty in the world, our primary stakeholders have been faculty and academic leaders. However, current demographic trends and dire college enrollment statistics in US institutions of higher education portend that Accountancy is on the precipice of a pipeline crisis, mandating that we broaden our emphasis to ensure the sustainability of our profession.

The bottom line is this: The accounting profession must diversify and foster a culture of belonging if we are to survive. **I firmly believe that any conversation about the future pipeline in accountancy is a conversation about diversity!** When I assumed the CEO role at the AAA in September of 2020, I embraced the charge to elevate diversifying our organization and our profession, with a greater focus on inclusion. With the full endorsement of the Board, these objectives are now key strategic priorities for the Association.

I earned my two degrees in accounting and my MBA at two venerable institutions, and I must admit that while I was enrolled in my accounting programs, unfortunately, there were not a lot of students of color studying alongside me. Flash forward more than 35 years, and – still, sadly -- the reality has not changed much for accounting education.

This deeply concerns me, because monocultural environments foster “group think,” while diverse groups of voices and perspectives can “push the envelope” and contribute to making institutions and organizations stronger.

I am extremely excited about the work the American Accounting Association is undertaking related to Diversity, Equity, and Inclusion. I am pleased that our first Vice-President of DEI, Dr. Norma Ramirez Montague is leading the Association's efforts. She is providing outstanding leadership to our DEI initiatives. You can learn more about her and the DEI Initiatives that we are leading in this publication and our website.

Yet, critically, we need your help! We have an ambitious five-year plan. However, as a membership organization, we need external resources and strategic partners to help us implement our initiatives and measure our outcomes. Please visit our website at: www.aaahq.org/DEIBpartners and let us know how you can help the AAA prioritize and advance diversity in accounting!

Sincerely,

Yvonne Hinson, Ph.D., CPA
Chief Executive Officer
American Accounting Association

Dear Potential AAA DEIB Partner:



My name is Norma Ramirez Montague, and I serve as the Vice-President of Diversity, Equity, and Inclusion (DEI) for the American Accounting Association (AAA). Our organization has launched significant initiatives to solidify the AAA’s commitment to being “Thought Leaders in Diversity, Equity, Inclusion, and Belonging (DEIB).” To this end, we have developed a DEIB Foundations certificate series, The Architecture of Inclusion, which is available free to our members. Further, we have established and begun work to realize an ambitious five-year plan to strengthen partnerships with external sponsors who share our vision for programs that spotlight DEIB priorities and seek to remove systemic barriers to success for ALL accounting students, academics, and professionals.

The AAA has established its priorities, but we simply can’t achieve them alone. We, as an Association, seek to establish and strengthen partnerships with organizations that support the spirit of forward-thinking in the accounting profession. We have unprecedented support for DEIB programs and priorities throughout the Association, yet it is our collaborations with our partners that will allow us all to be the change we seek.

“The AAA is deeply committed to creating a culture of inclusion and equity within the Academy and the accounting profession more broadly.”

This work comes at a critical time for the Academy and the accounting profession.

The current DEIB landscape within accounting has been shaped by historical trends as well as systemic biases that have resulted in wholly unrepresentative diversity within our Academy and professional leadership. This has created an environment where minority voices and contributions have been marginalized and gone largely unheard. While creating greater awareness of these issues is essential, the time has come for actions to overtake words. However, this can only be realized by directing resources toward real solutions that create real change.

The AAA is deeply committed to creating a culture of inclusion and equity within the Academy and the accounting profession more broadly.

A critical first step is exposing underrepresented populations to the field of accounting and making accounting a viable and attractive career path for them. Recent numbers tell a disturbing story: According to the 2020 U.S. Census, 18.7% of the population identifies as Hispanic or Latino, yet the AICPA’s authoritative “2021 Trends” report indicates that they only make up 5% of CPAs in the U.S. Likewise, Blacks account for 12.4% of the population but currently represent only 2% of CPAs while people identifying as multiethnic, or “two or more races,” account for 10.2% of the population yet also comprise only 2% of CPAs. We intend to improve these statistics and will continue to strive to ensure that all individuals, regardless of race, ethnicity, background, or identity, have full access to quality accounting education and career opportunities. Our work with partners, both internal and external, is essential to creating equitable learning environments and workplaces where everyone can thrive and feel valued.

Sincerely,

Norma R. Montague

Norma Ramirez Montague
Vice President–Diversity, Equity & Inclusion
American Accounting Association

I invite you to explore our website (<https://aaahq.org/DEI>) and read about our DEIB goals and initiatives, our progress, and our room for improvement. If you feel your organization’s priorities align with those of the AAA, please also visit www.aaahq.org/DEIBpartners to see our five-year fundraising goals and consider contributing to our efforts. By partnering with the American Accounting Association, know you will be teaming with an organization that is ready and determined to fight for a more diverse, equitable, and inclusive accounting academy and profession – one where everyone belongs!

ACCOUNTING PIPELINES AND PERCEPTIONS ARE IN **PERIL**

The accounting profession is in the midst of a transformation. External pressures abound. Debates range from whether accounting should be designated as a STEM major to afford access to Federal funds designated for those fields, to whether accounting programs should be integrated into other business majors such as finance or data analytics. Even inside the profession, key influencers and organizations are posing the question regarding the value of accounting skill sets in today's technologically driven, AI-fueled work world. Meanwhile, enrollment pipelines are diminishing for accounting majors, and the changing demographic of America's population is in no way reflected in the upper echelons of corporate sector and public accounting firms.

Some of the recent data paints a cloudy picture that must be addressed. For example, per the 2021 AICPA

informed about the data and statistics that reflect the pulse of the profession, and they are trying to "skate to where the puck will be" to prime the pump for future students.

Mark Dawkins, current chair of the AAA's Board of Directors – and the first African-American to serve in that role in the organization's 106-year history said: "Recruiting more diverse accounting students will be increasingly important going forward, particularly over the next 15 years."

In an address at the AAA's 2022 Annual Meeting, Dawkins noted that "even though overall accounting student enrollment decreased in 2018 relative to 2016, the racial and ethnic diversity of students that enrolled increased in the 2017-18 academic year. Universities reported increases in Hispanic/Latino accounting enrollees of 3% and 8% at the bachelor's and master's levels, respectively."



"Recruiting more diverse accounting students will be increasingly important going forward, particularly over the next 15 years."

Mark C. Dawkins, Ph.D., MBA, MACC, CPA, CMA, CGMA
Chair, AAA Board of Directors

Trends report, accounting graduates trended downward in the 2019-20 academic year, with decreases of 2.8% and 8.4%, respectively, at the bachelor's and master's levels.

Many close to the issue cite the historical patterns of exclusion of people of color from accounting programs and organizations as the systemic problem that now must be solved. "The future of the accounting pipeline is inextricably tied to diversity", says Dr. Yvonne Hinson, CEO of the American Accounting Association, and she has made that reality a strategic priority for her organization. Hinson ensures that her executive team and her board are well

The pool from which all new college attendees will be drawn has changed. Higher education must adjust to the new normal or suffer the enrollment depletions that will continue if officials choose to ignore the clear trends. For example, according to high-school graduate projections released by the Western Interstate Commission for Higher Education (WICHE) in September of 2020, high-school graduating classes are expected to diversify significantly in the coming years, led by growing proportions of Hispanic, multiracial, and Asian/Pacific Islander students. The Commission reported that the first public high-school graduating class that was no longer majority White, Non-Hispanic came in the Class of 2021 or 2022.

WICHE’s data also reflects that by 2036, the number of Hispanic high-school graduates will increase by 3 percent, or by 73,000 students, over their 2019 enrollment numbers; and Asian/Pacific Islander high-school grads will increase by 2 percent, or by 50,500 students, for that same period. Comparatively, White high-school graduates will decrease by 330,000 – reflecting an 8% loss.

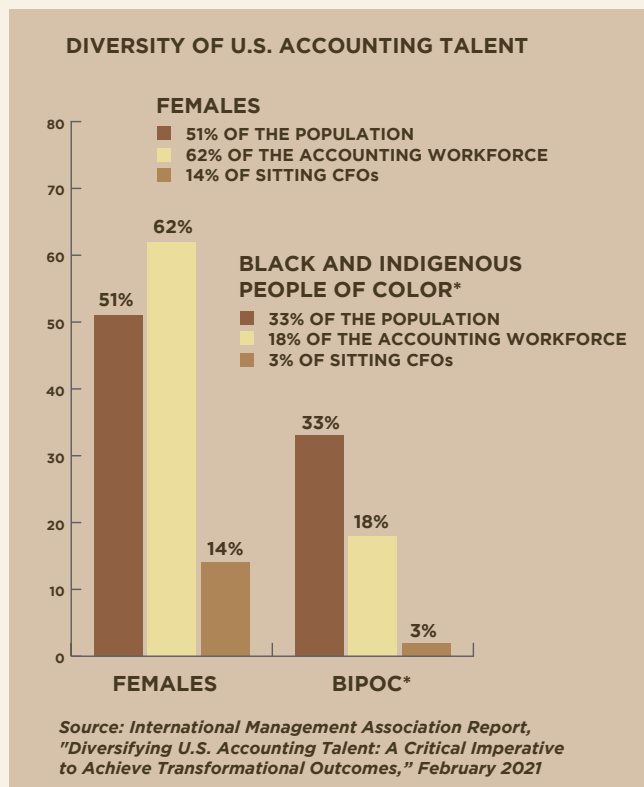
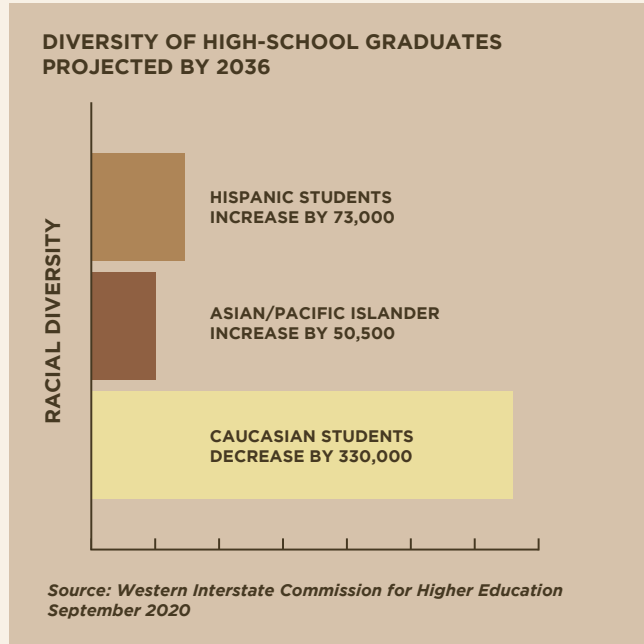
Dawkins shined the spotlight on a troubling trend, citing a September 2019 article published in *The CPA Journal*, in which Dr. Alexander Gabbin, the KPMG LLP Professor of Accounting at James Madison University, noted: “At the ground level, something has gone wrong with student perceptions about the value of an accounting education...” Gabbin highlighted one institution’s telling experience, where enrollment in intermediate accounting courses in their School of Accounting has dropped 34% over the past four years. He called the rapid decline “a stunning decrease for (this institution’s) accounting program.”

More Daunting Data

According to the 2021 AICPA Trends report, in 2020, hiring of new accounting graduates decreased 10%, which followed an 11% decline from 2016-2018. New non-accounting graduates hired into accounting and finance functions in public accounting have increased by 10%. As a percentage of all new graduate hires, non-accounting graduates were up 11.7% from 2018 to 2020, representing 42.7% of all hires by accounting firms in 2020 (up from 31.0% in 2018). This trend is a significant challenge to accounting programs.

These shifts in hiring patterns are not the only workforce challenges requiring immediate attention, as the data reveals a profession that does not reflect the increasingly diverse U.S. population. Deep disparities persist in the accounting profession between the entry-level workforce and those who occupy executive-level posts, despite increasing demands for social and racial equity.

According to the IMA-produced report, “Diversifying U.S. Accounting Talent: A Critical Imperative to Achieve Transformational Outcomes,” females represented 51% of the U.S. population in 2019, but they were over-represented in the overall accounting workforce, comprising 62% of all U.S. accountants and auditors. Yet, only 14% of sitting CFOs were female, signaling barriers for females in attaining access to those leadership roles.



Similarly, the report also cited that Blacks, Hispanics, Latinx and Indigenous persons represent 33% of the U.S. population, but only 18% of the U.S. accounting workforce, and merely 3% of sitting Fortune 500 CFOs and accounting firm partners.

These are the data-driven realities that the leadership of the American Accounting Association has pledged to tackle, despite how daunting the challenge appears.

ACHIEVING BAROMETER MOVEMENTS AND MEASURABLE CHANGE

Not content to merely sound a siren, the leadership of the American Accounting Association has committed the organization to a strategic course of action aimed at addressing the diversity challenges facing the Accountancy field. The organization's Board leaders, executive staff, region and section heads, and members throughout the ranks all are being asked to support the call to action.

External support is needed – and is actively being sought – to launch, expand and institutionalize a targeted set of engagement initiatives and tactical activities which comprise the AAA's Diversity, Equity, Inclusion and Belonging (DEIB) agenda. The aim is to implement a "coordinated, comprehensive and collaborative" strategy that optimizes the AAA's internal strengths and leverages existing and future external collaborations.

The awareness-building, partnership-cultivation, and fundraising initiative upon which the AAA's leadership is embarking is aimed at accomplishing the ambitious goals and objectives of the DEIB agenda. To expand its partnerships, collaborations and external funding support, the leadership team is ramping up its communication with and outreach to a wide variety of external audiences and stakeholders.

Diverse and multi-faceted constituents are being cultivated and engaged for their capacity to directly contribute toward the achievement of the AAA's "change mission," or for their potential to be directly impacted by the initiative's outcomes. All of the tapped sectors could be influential in achieving barometer movement with the DEIB agenda.

The over-arching objective of the DEIB agenda is to achieve greater diversity outcomes within the AAA and among the organization's partners and stakeholders. To operationalize the DEIB "framework," and to achieve its ambitious goals, the AAA's leadership is investing time, talent and fiscal resources into those commitments and initiatives that are deemed best positioned to achieve measurable, barometer-moving outcomes.

The various DEIB initiatives center around key concepts approved by the AAA Board titled "**Five Strategic Pillars of the 2021 Inclusive Community Framework.**" These five pillars include:

STRATEGIC PILLARS

- ✓ Growing the cultural intelligence of the AAA membership
- ✓ Promoting membership access and the success of all members, including national and international partners
- ✓ Enhancing transparency and communication within the organization
- ✓ Identifying national best practices and engaging in advocacy efforts
- ✓ Leveraging and expanding partnerships—including with global partners of the AAA – to address DEIB issues and increase the accounting pipeline

By dedicating resources and personnel, and engaging with impacted partners, the AAA's leadership is not only investing in its membership – it is investing in a more just and equitable society. If sustained, these strategic and systemic approaches can significantly influence policy and practice, and create positive change. We share the details of those DEIB initiatives here, and seek your partnership in supporting these endeavors.

ORGANIZATION-WIDE DIVERSITY LEADERSHIP

First looking inward, the AAA has enhanced its internal infrastructure with the establishment of organization-wide, diversity-focused Board and staff roles, including:

- » the appointment of the organization’s inaugural Chief Diversity Officer (CDO), who came aboard in March 2022;
- » the naming in May 2021 of the first-ever, Board-level Director position and committee chair holding the title of Director-Diversity, Equity and Inclusion (DEI);
- » modifying the Association’s bylaws in August of 2022 to change the Director-titled Board position to Vice-President–Diversity, Equity and Inclusion, ensuring that the position is permanent and cannot be changed without another bylaws modification; and
- » the appointment of the initial Board-level DEI Committee, which reports to the Vice President-DEI.



Association members contributing their leadership to the AAA’s DEIB agenda include (left to right): **Matt Anderson** (Michigan State University), who served as the first Director-Diversity, Equity and Inclusion (DEI) on the Board of Directors; and **Norma Montague** (Wake Forest University), the Board’s first Vice President-DEI.

The DEI Committee – which evolved from a 2020 AAA task force – and the task force –and the Vice-President – DEI are charged, respectively, with governance and administration of the AAA’s DEIB efforts. These entities work together to establish the key performance indicators (KPIs) to monitor and measure the systemic change being achieved within the organization. Specifically, the Committee is charged with supporting “the American Accounting Association’s efforts to become an inclusive academy, while continuing to advance the organization’s vision of being inclusive Thought Leaders in Accounting.”

The Board-approved charge assigned the Committee these specific responsibilities:

- » Assessing and supporting DEI initiatives for the AAA membership at large;
- » Reviewing best practices in implementing DEIB initiatives for placement on the AAA website;
- » Consulting with and advising the Board, segment leadership, and the AAA’s professional staff as they carry out the overall AAA DEIB strategy;
- » Evaluating the results of AAA-conducted diversity surveys regarding the membership climate to determine the progress AAA is making toward becoming a more inclusive Association;
- » Initiating the process of identifying systemic barriers across the AAA’s processes, policies and procedures, and making recommendations to address such barriers;
- » Providing feedback on workshops, trainings and online resources;
- » Curating content for the AAA’s DEI Resources webpage; and
- » Developing an action plan to accomplish the Committee’s charge.

In addition to standing up the DEI Committee, the AAA’s leadership team has made increasing diverse representation throughout the entire organization a key priority for the AAA’s leadership. The aim is to expand the demographic diversity of those holding leadership roles at all levels, including the seven “region” and 17 “section” leaders; and the editorial positions of the AAA’s 17 publications.

Pending success securing external funding, plans also call for hiring a director-level staff member to work alongside the work alongside the Vice-President – DEI on the organization’s myriad of diversity pipeline initiatives, including continuous evaluation and assessment of measurable DEIB programs. Prioritizing the establishment of an evaluation and assessment program will be critical to determining the impact of the Association’s DEIB initiatives. Such efforts also will be integral to gathering the data and documenting the performance outcomes required by external funders from whom the AAA’s leaders will seek support.



KPMG

Dr. Barrbee Oakes, AAA's former CDO and current DEI consultant, and Justin DiMinni, Director of KPMG Studios, take a moment to smile for the camera, as they work together videotaping the Association's "Architecture of Inclusion" certificate courses at KPMG headquarters in New York City.

FOSTERING INTERCULTURAL COMPETENCY

True to its Mission, the AAA is "promoting effective learning" with the creation of customized curricula. To enhance the intercultural competencies of its membership and other stakeholders committed to fostering inclusive excellence, the Association has launched a KPMG co-sponsored, eight-module DEIB curriculum titled "The Architecture of Inclusion." The series of courses – which provide learners with an understanding of the language and foundational principles of DEIB fundamentals – launched in September 2022, after months of planning and collaboration with KPMG.

Depending on the course and participation mode, completion of the online modules qualifies for certificates, digital badges, and/or continuing professional education (CPE) credits.

The accompanying inaugural set of eight live webinars were conducted from September 16 to December 9, 2022. Members earned 1.8 CPE credits in behavioral ethics for each webinar they completed by answering poll questions and remaining online during the entire webinar.

Ultimately, the certificate program could be completed by members in one of three ways: by webinars only, online through the DEIB course platform only, or via a combination of participating in the webinars and accessing the courses via the website platform.

The Certificate offering is separated into two parts. The "Foundations I" coursework is comprised of Modules 1

and 2, which must be taken consecutively. Participants earn a certificate of completion and a digital badge after successfully passing a test on both modules. The "Foundations II" curriculum is comprised of Modules 3 through Module 8, which may be taken in any order. Participants may also earn a certificate of completion and a digital badge for the Foundations II coursework, after successfully passing a test on the six modules.

Each one-hour course module includes a guidebook developed by the AAA's former CDO and current consultant. All of the guidebooks contain an agenda, slides with training content, Cultural Intelligence (CQ) tips, research references and resources, tools at the end of the module to hone members' CQ skills, and additional research articles and resources for future reference.

The series of courses include such topics as "Mastering Intercultural Conflict to Enhance Team Effectiveness" and "Mitigating Bias to Promote Equitable Decision-Making," just to name a couple. Advance registration is required for participation in the courses, which are provided free of charge as a membership benefit. To learn more, or to register for the certificate program, visit the AAA website at: <https://aaahq.org/Education/DEIB>

In 2023, the AAA plans to launch the "Inclusive Classroom Certificate" – a program that will award certificates to faculty for completing an online curriculum designed to help them create welcoming classrooms that meet the needs of diverse student populations.

ACCOUNTING EDITORIAL DEVELOPMENT PROGRAM

The AAA's DEI Committee has moved expeditiously to carry out its mission of providing governance to the organization's diversity initiatives. The Committee's leaders have created a Publications and Research Subcommittee and an Education Subcommittee to identify and mitigate barriers to inclusion, and to form pipelines to promotion in areas across the association.

In alignment with those goals, an "Accounting Editors Development Program" has been proposed to enhance awareness of and exposure to the editorial leadership pathway for all members. The program will implement strategies to diversify the editorial leadership of the AAA's 17 refereed journals and those who contribute to and serve as reviewers for those publications. The new initiative would provide the professional development needed to move members along the path from reviewer, editorial board member, editor, senior editor.

This proposed effort, which will require external funds to implement, also aligns with the organization's transparency commitment. Plans call for disaggregating the reviewer/editor/editorial board data for each accounting journal by race, ethnicity and gender. It also will entail mapping, documenting and providing training on the various roles at each step of the pathway,

and publishing the process for how to access the various editorial assignments on the AAA's member website.

The professional development opportunities would remove the lack of knowledge and sense of mystery surrounding the publication process experienced by some diverse faculty.

The AAA's leadership anticipates strong interest in this initiative from members. The project could yield a variety of measurable outcomes, including: potentially increasing the number of AAA diverse faculty members who would have their research published in the Association's respected academic journals; increasing the number of diverse faculty who hold key editorial roles within those publications' ranks; and enhancing the eligibility of diverse accounting faculty for tenure appointments, by providing authorship and research publication opportunities.



EXPANDING THE ASSOCIATION'S GLOBAL REACH: THE INTERNATIONAL EQUITY INITIATIVE

The American Accounting Association has become increasingly global in its reach, since its inception over 100 years ago. Presently, international members represent more than 20 percent of the AAA's 6,600-plus total membership. The organization's leadership aims to expand the

international composition of the Association over the next five years.

To make that vision a reality, the AAA's leadership is considering launching an international "cost-equity" initiative for "low-income" and "lower-middle income" countries, per the World Economic Forum's classifications. The goal of the initiative would be to make the cost of an international AAA membership equivalent to the proportional value in the

respective country's foreign currency.

A pilot version of the international equity project was launched in September 2022, with the Brazilian Accounting Association, ANPCONT.

The AAA's leadership recognizes that achieving diversity across all of its Sections will have an associated cost -- such as the cost of reduced revenues resulting from the international equity initiative. Therefore, external funds must be garnered, or a sponsorship of this initiative secured, to offset the costs for the calibrated memberships, and for several mid-year and annual Section meetings.

"To thrive as an organization, we must be globally engaged and committed to forging global partnerships," said Dr. Yvonne Hinson, Chief Executive Officer of the AAA. "We are proud to serve our international members, and we look forward to expanding this important sector of our membership. This project is high on our list of strategic diversity priorities, and we welcome potential partners who have an interest in kick-starting or wholly sponsoring this initiative."

TAKING THE PULSE: DIVERSITY SURVEYS

In line with its commitment to enhance transparency within the organization, the AAA's leadership administered two diversity-focused surveys – one each in the 2021 and 2022 calendars -- with the results providing important attitudinal insights.

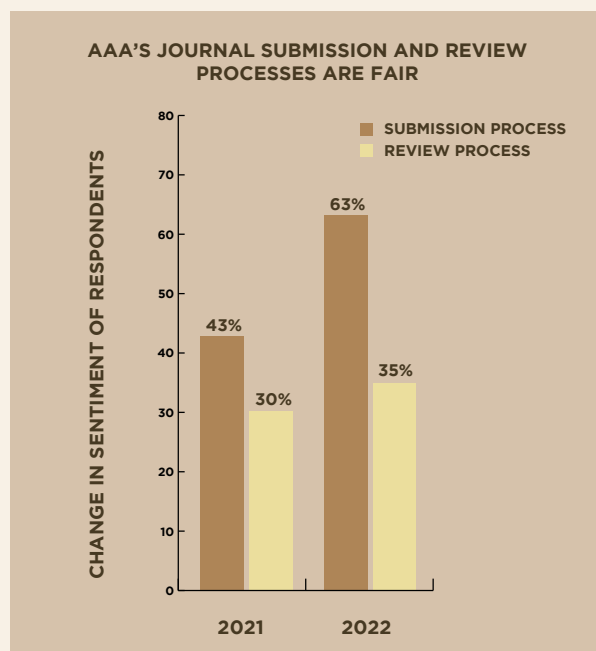
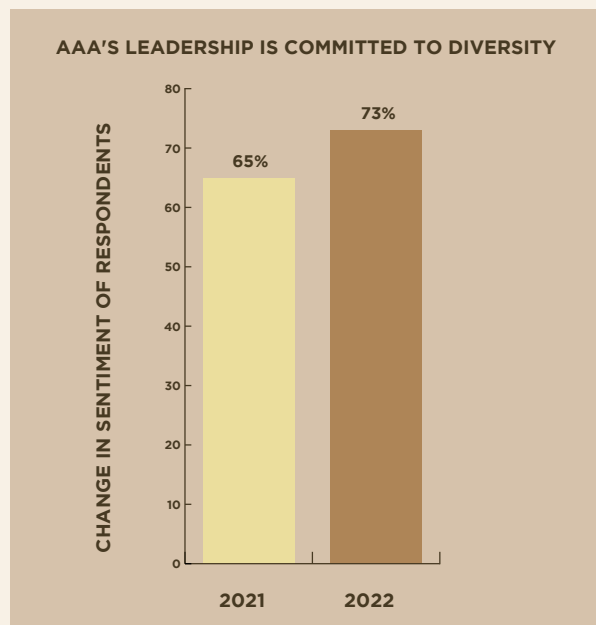
Conducted by the external organization, The Diversity Movement (TDM), the surveys gauged AAA members' perceptions and experiences around DEIB. The first survey was distributed in May 2021 to the 6,600+ members of the organization, and subsequently repeated in June 2022. There was an 8% increase in the number of respondents in 2022 (548), up from 500 in 2021. The survey tool was divided into two sections. The first, "Statements on Leadership Commitment to DEI and Attitudes Towards DEI," contained seven response areas. The second section, "Statements on Sense of Belonging, Equity in Policies and Procedures, DEI Initiatives, and Attitudes Towards Diversity," contained five.

Results reflected positive changes of 5% to 10% year-over-year on key perceptions and awareness of the AAA's diversity efforts. For example, there was an 8% change in the percentage of respondents who agreed that it was clear to them that "the AAA's leadership is committed to diversity" – now at 73% in 2022, versus 65% in 2021. Similarly, there was an 11% increase in the percentage of those who agree that "the AAA's policies and procedures discourage discrimination, harassment or bias" – at 61% of respondents in 2022, up from 50% in 2021.

Of serious concern, however, were the responses to the statement: "The AAA journal 'Submission' and 'Review' processes are fair and unbiased." On the submission question, 43% agreed in 2021 and 63% agreed in 2022. Yet on the "Review" question, the percentages were disconcerting -- at only 30% agreeing in 2021, and still only 35% agreeing in 2022. This revealing data served as an impetus for the proposed "Accounting Editorial Development Program."

Also of note was the 5% decline in respondents who agreed that "the AAA should be involved in diversity initiatives." In 2021, 72% agreed; while in 2022, the percentage dropped to 67%. The percentage who chose not to respond to that statement stayed static at 13 percent.

"The editorial development program is a direct response to the survey data," said Dr. Barbee Oakes, the AAA's DEI consultant and former CDO. "We want our members to know that the feedback they share with us is taken seriously, and we intend on being responsive. We are looking forward to implementing an innovative editorial program, and seeing these numbers greatly improve in future iterations of this survey."



On another positive note, there was a striking increase in respondents' agreement to the statement, "The AAA has common language around DEI terminology." In 2021, 38 percent of respondents agreed; and now, 52% agreed in the 2022 survey. These statistics document the measurable impact the organization is having on increasing its membership's awareness of diversity topics. Future plans call for following-up with two "pulse surveys" containing 7-10 key questions every six months, to assess progress or change in respondents' attitudes about diversity.

SUCCESSFUL PARTNERSHIP: THE PhD PROJECT

As the AAA leverages its strategic alliances with external partners to advance its DEIB agenda, the organization is continuing its highly successful and long-time partnership with the PhD Project (TPP). The two organizations have partnered since 2004, with the AAA providing both financial and programming support. AAA CEO Dr. Yvonne Hinson also presently serves as a member of TPP's board of directors.

The PhD Project's member network has proven invaluable in supporting minority groups which have been under-represented in doctoral programs and academia, and the organization enjoys an extremely positive national reputation for its impact on producing business school faculty of diverse backgrounds.

TPP officials report that, according to data from AACSB International, the successful completion and retention rates of members who have utilized their resources eclipse the U.S. average by a significant margin. Specifically, TPP members achieve a 90% doctoral program completion rate, versus the 70% U.S. average overall doctoral program completion rate. In addition, TPP members remain in the profession at a higher rate. The AACSB data cites a 97% retention rate from Ph.D. programs into academia for professors and faculty members who engaged with The PhD Project, compared to the 60% overall U.S. average retention rate for higher education professors and faculty.

The PhD Project and the AAA have symbiotic missions and they continuously collaborate. TPP hosts their annual conference in conjunction with the AAA's Annual Meeting to introduce TPP students to AAA professionals, and to foster dialogue on the most current issues, teaching methodologies, and research in the field. For engaged TPP faculty members, involvement in the AAA's Committees and Councils also supports service requirements for tenure, and lends diversity of thought and experience to the Association.

TPP also is turning its attention to providing a pipeline of diverse faculty for leadership and administrator positions, as the AAA prioritizes efforts to expand diversity in the accounting profession at all levels.

"One of the most important impacts for both AAA and The PhD Project is sustainability of the academy," said Dr. Hinson. "As demographics in our nation become increasingly diverse, and the cost of higher education is rising, organizations and programs such as the AAA and TPP are instrumental in helping doctoral students and faculty enhance their skills to thrive in higher education."

Future plans between the AAA and TPP call for further engagement around key areas of interest, including



Members of AAA's diversity leadership team networking at a meeting of The PhD Project, include: **(left to right): Mark Dawkins, Barbee Oakes, and Matt Anderson**. Both Dawkins and Anderson are proud past participants in TPP.



Members of the The PhD Project's leadership team and TPP program participants pictured at one of the organization's gatherings include, **(left to right): Dereck Barr-Pulliam**, a AAA member from the University of Louisville; **Tara Perino**, Senior Director of The PhD Project; **Raul Villamil-Otero**, a CPA and doctoral candidate from the University of South Florida; and **Blane Ruschak**, President of The PhD Project.

an emphasis on faculty inclusive excellence, women's initiatives and the pursuit of external funds to support special initiatives, among other goals.

One proposed partnership project is a planned convening of all of the professional organizations administering accounting and business program college pipeline initiatives, to efficiently leverage existing resources. Discussions also include an initiative to identify effective alternative paths to the classroom, to which the AAA's staff would contribute thought leadership and planning. The emphasis would focus on attracting minority candidates into alternative academic paths that still would lead to productive and well-compensated careers in higher education.

NAF PARTNERSHIP PROGRAM: “CURRICULUM COLLABORATIVE LAB”

The AAA’s leadership has established a successful collaboration with the NAF organization, which is a national network of education, business and community leaders who work together to ensure that high-school students are college, career, and future ready. Plans call for the continuation of the project, known as the “Curriculum Collaborative Lab.”

Launched in the summer of 2021, the AAA/NAF partnership afforded ten high-school teachers an array of professional development opportunities. The teachers received membership in the AAA, through the “Two-Year College” membership; and membership in the Association’s Teaching, Learning and Curriculum (TLC) Section. All were also afforded attendance at the organization’s 2021 and 2022 Conference on Teaching and Learning in Accounting, and the 2021 and 2022 TLC Mid-Year Meetings.

As part of the NAF partnership, two AAA leaders – CEO Dr. Yvonne Hinson and Senior Director of the Center for Advancing Accounting Education Karen Osterheld, also attended the 2022 NAF Next Conference, which is that organization’s premiere convening. The Association hosted an exhibition and participated along with NAF pilot partners in an educational session.

In addition, four NAF teachers were tapped to participate in the AAA’s 2022 Summer CTLA Meeting, and five attended the Fall 2022 TLC/Diversity Section meeting.

Current discussions focus on ways to leverage and grow this productive partnership, which provides the AAA access to a group of high-school teachers who teach in classrooms that are 60-70% diverse.



Teachers participating in the AAA/NAF partnership, pictured attending the NAF Next Conference, include:

In the back, left to right:

Michael McBride, Business and Finance Academy Leader at William H. Turner Technical Arts High School, in Miami, Florida; and **Evan Statman**, Co-Director of the Academy of Finance at Thomas Jefferson High School, in Tampa, Florida.

Seated, left to right:

Priscilla Davis, Site Coordinator of the Career and Technical Education Business and Finance Academy at Hillside High School, in Durham, North Carolina; **Jennifer Glaser**, Director of the Career Academy Program at Silver Creek High School, in Sellersburg, Indiana; and **Shannon Anderson**, Director of the Academy of Business Information Management and Chairperson of Career and Technical Education at Glasgow High School, in Newark, Delaware.



PRIORITIZING THE PIPELINE

The AAA also is partnering with accounting associations, state societies and the corporate sector to shape pipeline, scholarship, mentoring and leadership programs aimed at recruiting diverse student populations into accounting. Plans presently are being explored for the development of a middle- and high-school pipeline initiative in Illinois.

Meanwhile, a pilot college-student initiative has been launched in California, in collaboration with the AAA, IMA, NABA, CAQ, and CalCPA. The program is aimed at improving awareness, access, and preparation for Black and African-American persons to enter the accountancy field. The longitudinal project, focused on earning bachelor's degrees with the provision of wrap-around services, has specific KPIs to assess the project's outcomes. The program has four concentration tracks: one each focused on the CMA, the CPA, the business leadership career track, and the faculty track. The collaborative new accounting diversity initiative launched in Fall 2022.



CONFERENCES AND SYMPOSIA

The organization's leadership also has committed to hosting DEIB-related conferences and symposia, including a dedicated DEIB track at the AAA Annual Meetings.

The Prioritizing

and Advancing Diversity in Accounting (PADA) track will include research presentations, panel discussions with academic leaders and top accounting firms, forums on best practices in inclusive teaching, and conversations on pipeline initiatives from leading institutions. In addition, the AAA will expand networking opportunities for members from diverse identities.

In 2023, the AAA plans to host an inaugural National Summit on Best Practices for Diversity in Accountancy. At the convening, higher education leaders, accounting

firm representatives, and other AAA partners from mission-aligned corporate and private sector organizations will discuss best practices. Plans also include hosting stakeholders to develop strategies and leverage existing programs that address the diversity challenges facing the profession of accountancy. The intent of the gathering will be to foster collaborations that will proffer a more cohesive and integrated approach to facilitating the sustainability of accountancy.

AAA's leadership also aspires to expand their highly popular "Strategies for Success in the College Classroom" two-day Seminar, to include high-school accounting teachers, college faculty, and practitioners transitioning into adjunct faculty roles in higher education. These inaugural seminars are designed to enable accounting teachers and faculty, alike, to hone their cross-cultural communication skills; and to equip them with the instructional strategies needed to navigate and foster inclusion in increasingly diverse classrooms. The end goal of this initiative is to increase the diversity of accounting educators.

PARTNER WITH AAA ON DEIB



To attain funding support for its DEIB Programs and Initiatives, the American Accounting Association’s (AAA) leadership team seeks to raise over \$8 million dollars in external funding over the next five calendar years (2023-2027) from corporate, foundation, and private-sector organizations and individuals with mutually aligned diversity goals.

Sponsors and contributors will be recognized by the AAA as follows:

FUNDER RECOGNITION OPPORTUNITIES <i>GIVING LEVELS, SPONSORSHIPS AND GRANT AMOUNTS</i>	
PREMIER SPONSOR	\$1,000,000 and Above
GOLD SPONSOR	\$500,000 to \$999,999
ADVOCATE	\$200,000 to \$499,999
CHAMPION	\$100,000 to \$199,999
SUPPORTER	\$25,000 to \$99,999
FRIEND	Up to \$24,999

- » All campaign contributors will be acknowledged on the AAA DEIB microsite, in informational and marketing materials for the programs they support, and at AAA Annual Meetings.
- » Premier Sponsors, Gold Sponsors, Advocates, Champions, and Supporters will be recognized as exclusive sponsors if their funds cover total five-year program costs.
- » Premier Sponsors, Gold Sponsors, Advocates, Champions, and Supporters will be recognized as co-sponsors if their funds cover one year or more of the cost of a program.
- » Gifts at the Friend level of giving will be earmarked and directed to DEIB operations.

The AAA’s leadership team has identified five categories of programmatic initiatives as vital to accomplishing the Association’s ambitious DEIB agenda and positioning the AAA as “Thought Leaders in Accounting DEIB.” During the planned five-year campaign, all implemented DEIB programs will be monitored and evaluated to assess their contribution towards measurable outcomes.

As a membership organization staffed to carry out its primary mission, the AAA is unable to implement these proposed diversity programs without added human resources. Therefore, the organization also is seeking support to build an effective DEIB infrastructure.

For each DEIB programmatic initiative, both the annual and total program funding needs over the five-year campaign period are cited to encourage sponsorship of a dedicated set – or sets -- of work for one year, multiple years, or the entire duration of the campaign.

DEIB PROGRAMMATIC INITIATIVES		
PARTNERING TO ADVANCE ACCOUNTING INCLUSION AND DIVERSITY (PAAID) PIPELINE INITIATIVES	ANNUAL FUNDING NEED	FIVE-YEAR FUNDING NEED
California College Student Diversity Pipeline Pilot Program	\$85,000	\$425,000
Chicago Middle-School and High-School Pilot Program	\$200,000	\$1,000,000
Cultural Intelligence Online Training for High School Accounting Teachers	\$10,000	\$50,000
Strategies for Success in the Classroom: High School Accounting Teachers Seminars	\$85,000	\$425,000
Strategies for Success in the Classroom Seminars: Underrepresented Practitioners to Adjunct Faculty	\$85,000	\$425,000
ELEVATING DEIB THOUGHT LEADERSHIP	ANNUAL FUNDING NEED	FIVE-YEAR FUNDING NEED
Launch the Prioritizing and Advancing Diversity in Accounting (PADA) Track at AAA Annual Meetings	\$30,000	\$150,000
DEIB Thought Leadership in National and International Conferences	\$135,000	\$675,000
National Summit on Best Practices for Diversity in Accountancy	\$60,000	\$300,000
AAA Global Initiatives: International Equity Program and Co-Sponsorship of International Conferences	\$30,000	\$150,000
Legacy in Accounting Diversity (LiAD) Lecture Series	\$30,000	\$150,000
CULTURAL INTELLIGENCE EDUCATION AND ASSESSMENT	ANNUAL FUNDING NEED	FIVE-YEAR FUNDING NEED
CQ Learning Series Certificates Program	\$25,000	\$125,000
CQ Trainings at AAA Mid-Year Section Meetings	\$75,000	\$375,000
Climate and Culture Assessments and Surveys	\$30,000	\$150,000
Strategies For Success in an Inclusive Classroom Seminars: Two-Year College Faculty and Four-Year College Faculty	\$170,000	\$850,000
FACULTY DEVELOPMENT: ACCOUNTANCY EDITORS DEVELOPMENT PROGRAM	ANNUAL FUNDING NEED	FIVE-YEAR FUNDING NEED
Pathways to Editorial Success Seminars	\$150,000	\$750,000
Workshops at Section Mid-Year & Annual Meetings	\$75,000	\$375,000
PhD Project Seminar for Accountancy Editors	\$15,000	\$75,000
Summit for Accounting Editorial Board Members	\$10,000	\$50,000
DEIB INFRASTRUCTURE	ANNUAL FUNDING NEED	FIVE-YEAR FUNDING NEED
Director of DEIB Salary and Benefits	\$175,000	\$875,000
Marketing/Communications Manager Salary and Benefits	\$112,000	\$560,000
Part-Time External Grant Writer/Grant Manager	\$40,000	\$200,000

The AAA is recognized by the Internal Revenue Service as a 501(c)(3) non-profit, educational organization for tax purposes, and may accept charitable donations.



**American
Accounting
Association**
Thought Leaders in
Accounting

Prioritizing and Advancing Diversity in Accounting



To learn more about the AAA's diversity initiatives and ways you can help, please visit:

www.aaahq.org/DEIBpartners

PLEASE CONTACT:

STEVE MATZKE

Senior Director of External Relations

American Accounting Association
9009 Town Center Parkway
Lakewood Ranch, FL 34202

Phone: 941-210-4882

Fax: 941-923-4093

Email: steve.matzke@aaahq.org