

# Operations



## Policies and Procedures

**Title:** American Accounting Association (AAA) Code of Conduct  
**Code:** GOV 1105  
**Effective Date:** 1/2021  
**Originator:** AAA Professional Conduct Task Force  
**Approved:** Board of Directors  
**Revision Date:** 7/21/2025

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## Overview

This Code of Conduct (the “Code”) applies to all individuals who engage with the American Accounting Association (AAA), including but not limited to members, staff, volunteers, contractors, event attendees, sponsors, speakers, and any other stakeholders who participate in or interact with the organization’s activities, events, platforms, or representatives. By engaging with the AAA in any capacity, individuals agree to uphold the principles and standards outlined in this Code, fostering a professional, inclusive, and respectful environment for all.

While this Code establishes overarching expectations for professional conduct within the AAA, additional AAA policies and procedures outline conduct expectations for specific roles and activities, such as policies addressing research misconduct or ethics violations by those in key governance roles, and others that may be developed. This Code is meant to complement – not supersede – these other more focused ethics and conduct policies.

## Principles of Ethical Behavior

As members of the AAA community, we commit to upholding excellence through the following principles of ethical behavior:

- Integrity
- Responsibility
- Transparency
- Respect

Each of these principles is described more fully in this document accompanied by examples of related behaviors. The example behaviors are not intended to be an exhaustive list.

## Integrity

Integrity includes adherence to ethical principles, ensuring truthfulness, transparency, and impartiality in all professional activities. This includes being honest, disclosing relevant information to stakeholders, avoiding conflicts of interest, and maintaining high ethical standards. Integrity builds trust and credibility within the accounting academy and community.

Examples include the following:

- **Present results truthfully** in publications or presentations, ensuring the validity of data and results.
- **Maintain integrity** by being honest and transparent in all communications and representations.
- **Correct errors promptly** by taking appropriate steps to issue corrections, retractions, or public statements when significant errors are discovered.
- **Represent expertise accurately and fairly**, acknowledging the true scope and limits of your knowledge.
- **Honor commitments and promises** by fulfilling both explicit and implicit agreements.
- **Engage in ethical practices** by avoiding conflicts of interest and prioritizing impartiality.

## Responsibility

Responsibility involves fulfilling professional and ethical obligations to students, colleagues, and the broader accounting community. This includes taking ownership of actions, maintaining reliability and dependability in meeting commitments, and ensuring that research, teaching, and service align with the highest ethical and professional standards. Accepting the consequences of one's decisions is a key component of responsible academic and professional conduct.

Examples include the following:

- **Embrace accountability** by accepting the consequences of your decisions and actions.
- **Demonstrate professionalism** by conducting all activities competently and with integrity, striving to exceed professional expectations.
- **Take ownership** of your decisions and actions, ensuring responsibility at all times.
- **Prepare thoroughly and communicate proactively** when circumstances result in an inability to fulfill commitments.
- **Promote a respectful environment** by reporting any inappropriate comments or actions that may violate the Code of Conduct.

## Transparency

Transparency involves openly disclosing all relevant information, especially in potential conflicts of interest, while also considering the importance of confidentiality. Engaging in transparent decision-making upholds integrity and builds trust in research and professional interactions. Sharing the reasons behind decisions ensures ethical conduct and fosters trust within the community.

Examples include the following:

- **Acknowledge financial support** in research papers and presentations, noting any special relationships with sponsors.
- **Maintain confidentiality** in the review process for journals, conferences as required, or other publication-related activities.
- **Disclose relevant information** that might affect interactions or decisions fully and transparently.

## Respect

Respect involves treating others with fairness, dignity, and compassion, fostering an inclusive and collaborative environment. It includes valuing diverse perspectives, mitigating biases, ensuring equitable treatment, and maintaining confidentiality where required. Collegiality, empathy, and compassion promote understanding and cooperation within the academic and accounting communities.

Examples include the following:

- **Foster a positive environment** that treats everyone with respect.
- **Safeguard confidentiality** by protecting individually identifiable information and maintaining the integrity of confidential deliberations, activities, or roles.
- **Promote a harassment-free environment** by ensuring all interactions are respectful and free from any form of harassment.
- **Treat everyone impartially** including members, vendors, suppliers, customers, clients, partners, sponsors, advertisers, speakers, instructors, employees, volunteers, and independent contractors.
- **Engage in respectful behavior, show courtesy**, and avoid any actions or statements that could be inappropriate or harmful.
- **Maintain a professional and welcoming atmosphere** by avoiding inappropriate, aggressive, or intimidating behavior; unwelcome jokes or comments; unwanted touching or attention; stalking; harassing photography or recording; offensive or sexually oriented images; and aggressive physical behavior.

## Excellence

The above principles support our overarching goal of Excellence, which calls for a commitment to the highest standards of professionalism, integrity, and impact in all AAA-related activities. Striving to achieve the highest ethical and academic standards contributes to the advancement of the profession and the betterment of society.

## Enforcement Procedures

The following section outlines the operating procedures that support the enforcement of this Code.

### Reporting Violations

- **Who to Contact:** Complaints and information about alleged violations should be submitted via the AAA Hotline, which can be accessed at the AAA's website (click [here](#)). All complaints are distributed by the hotline service provider to the AAA Chief Executive Officer (CEO) and the appropriate AAA executive or board leader depending on the nature of the complaint. All complaints alleging a violation of this Code of Conduct will be forwarded to the Chair of the Disciplinary Committee (DC Chair), who is defined below.
- **Reporting Procedures:** The Complainant must submit information through the AAA Hotline at the link noted above, clearly identifying the specific provision(s) of the AAA Code of Conduct alleged to have been violated. Complaints can be submitted anonymously.

All AAA staff members play a vital role in maintaining our standards of conduct and are

expected to respond appropriately when they receive a complaint or become aware of a potential violation. Any AAA staff member who is informed of, observes, or receives a complaint regarding a potential violation of this Code of Conduct must promptly report it through the AAA Hotline.

## Reviewing Complaints

- **Composition of the Disciplinary Committee:** A recent AAA Past President selected by the AAA Management Team serves as the Chair of the Disciplinary Committee (hereinafter “the Committee”). The Committee is comprised of three additional members of the AAA selected by the AAA Management Team on a rotating basis from a pool of individuals who currently serve as past chair or past president of each of the AAA segments or someone designated by the segment. The specific members assigned to a complaint will remain anonymous and their identity will not be disclosed to anyone other than the DC Chair, AAA CEO, and AAA Management Team.
- **Initial Review:** Upon receipt of the complaint, the DC Chair, in consultation with the AAA’s legal counsel, will first assess whether the matter falls within the scope of the AAA Code of Conduct. If the DC Chair concludes it is outside of the scope, then the complaint will be dismissed and the Complainant so notified. If the complaint is within the scope, the DC Chair will notify the Complainant that the complaint has been received and explain the adjudication procedures. The Committee will then review the complaint to ensure that all required information has been submitted. If the Committee concludes that the complaint will not proceed—for example, if the submission is incomplete or the alleged violation is not deemed sufficiently substantive or consequential—the DC Chair will notify the Complainant of that decision.
- **Notification:** The individual named in the complaint (hereinafter “the Respondent”) will be notified by the DC Chair of the complaint and the corresponding review process within 30 days of the initial filing. Upon receiving this notification, the Respondent will have 30 days to submit a response to the complaint. Within 30 days of receiving the Respondent’s response (if one is submitted), the DC Chair will provide an update on the anticipated timeline for the Committee’s review. If the Complainant has not requested anonymity, this update will be shared with both parties, otherwise it will be provided to the Respondent only.
- **Committee Responsibilities:** The Committee does not engage in investigative procedures. Rather, the Committee only reviews submitted information. It is the responsibility of the Complainant and Respondent to provide the Committee with relevant information about circumstances related to the complaint. The Committee reviews submitted documentation and may seek the input of the AAA legal counsel to assess whether the complaint involves a violation of the AAA Code of Conduct. The Committee seeks to obtain an objective, impartial, and factual account of the dispute in question, and to recommend the best possible outcome for the case. The Committee, at its discretion, may request additional information to aid its discussion. For example, the Committee may wish to clarify the information provided in the Complainant or Respondent report. In certain situations, the Committee may, but is not required to, engage a third party to conduct the review and recommend disciplinary action if warranted.
- **Committee Member Recusal:** In a case where any member of the Committee is a party related to the Complainant or Respondent, or is otherwise conflicted, they shall recuse themselves from all deliberations and votes. In that situation, the DC Chair shall appoint a

replacement so that the Committee may fulfill its responsibilities.

- **Chair Responsibilities:** The DC Chair informs all involved parties including Complainant, Respondent, appropriate Executive Team member, and the AAA's legal counsel throughout the entire process, as needed. The DC Chair convenes the Committee when a complaint is to be adjudicated, requests additional information or documentation as needed, presides over all adjudication processes, submits the final written determination to all parties and to the appropriate Executive Team member, confers with and files all records with the Executive Team member and, if appropriate, AAA legal counsel.
- **Documentation of Committee Procedures and Conclusions:** The Committee prepares a report summarizing the complaint, procedures followed, findings, and conclusions.

## Determining Disciplinary Actions

- **Disciplinary Actions:** If the Committee concludes that a violation of the Code of Conduct has occurred, the Committee will determine the appropriate disciplinary action, with possible input from AAA legal counsel or other third party.
- **Possible Disciplinary Actions:** Examples of disciplinary actions the Committee may impose include:
  - No disciplinary action
  - Reprimand: A formal statement regarding non-compliance
  - Censure: Formal restrictions placed on the member (e.g., temporary restriction from attending AAA meetings or events or serving as an AAA or Segment officer or committee member)
  - Temporary suspension of membership
  - Termination of membership
  - Referral: If necessary, claims may be referred to law enforcement or other agencies for further investigation.
- **Board Approval:** For disciplinary actions involving temporary suspension or termination of membership, the Committee's decision is subject to approval by the AAA Board of Directors before any party is notified.

## Appeals Processes

- **Appeal Process:** Either the Complainant or Respondent can appeal the decision within 30 days of notification of the Committee's conclusion and disciplinary action. A written appeal must be made to the AAA President, who will bring the matter to the full Board of Directors for review to be completed within 60 days of receipt of the appeal. If the Complainant wishes to remain anonymous, the written appeal can be submitted through the AAA's hotline reporting system. Otherwise, the Complainant can submit their written appeal directly to the DC Chair through email or regular mail. The written appeal should include grounds for appeal (e.g., procedural error, new evidence, or bias in the review process).
- **Appeal Review:** The Board sets a date to review the appeal, and the Complainant and Respondent are notified. The Board reviews the Committee's report and the other information submitted in the appeals process, conducts a review, and makes a final decision. The Board, at its discretion, may request the assistance of a third party.

- **Decision:** The Board will inform the Complainant and the Respondent of its decision and the basis for the decision. This decision is final and not subject to further appeal.

### Additional Points

- **Confidentiality:** The Committee aims to protect the confidentiality of both the Complainant and the Respondent. All reports will be investigated and handled confidentially except as necessary to assess and administer a complaint or as required by law or regulation to be referred to third parties.
- **No Retaliation:** The AAA prohibits retaliation against anyone involved in the disciplinary process.
- **Fair Treatment:** AAA members do not discriminate against individuals based on their involvement in an ethical complaint, whether as a Complainant or Respondent.
- **Improper Complaints:** Members are discouraged from filing or encouraging the filing of frivolous complaints intended to harm the alleged violator.
- **Record Keeping:** The AAA CEO is responsible for maintaining all records used and reports generated by the Committee.
- **Reporting:** Throughout the year, one or more summary reports of adjudication activities will be shared with AAA members by the DC Chair. To uphold confidentiality and respect the privacy of individuals involved, these reports will be presented in a generalized and anonymized format.

### Revision History:

Revision #	Date	Description of Changes	Requested By
1	07/21/2025	Updated to provide clarity and transparency	Board of Directors