

**AMERICAN ACCOUNTING ASSOCIATION
MANAGEMENT ACCOUNTING SECTION
OPERATING POLICIES AND PROCEDURES MANUAL**

(Updated on January 6, 2024 by Leslie Berger)

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Section Meetings

The MAS holds three official meetings to discuss Section business each year:

- Executive Committee Meeting at the MAS Midyear Meeting
- Operating Committee Meeting at the AAA Annual Meeting
- Business Meeting and Lunch at the AAA Annual Meeting

Members of the **Executive Committee** are stipulated in the Section's by-laws and generally include all positions listed in the Table of Contents of this Manual.

Members of the **Operating Committee** consist of the following:

- President (Meeting Chair)
- President-Elect
- Secretary-Treasurer
- AAA Council Representative
- Immediate Past President
- AAA Annual Meeting Lead Director
- Midyear Meeting Lead Director
- Publications Committee Chair
- Membership Outreach Committee Chair
- Communications Director

Depending on the agenda for the Operating Committee Meeting, the Chair can, at his or her discretion, invite additional attendees to the Operating Committee Meeting.

The **Business Meeting and Lunch** is open to anyone.

Overview of Section Awards

Important Notes

- Those serving on a committee to select one of these awards are not eligible to receive that award.
- Timelines and procedures for selecting and announcing awards are elsewhere in this Manual.

Presented at the AAA Annual Meeting

- 1) Best Management Accounting Paper at the AAA Annual Meeting Award (plaque)
- 2) Jim Bulloch Award for Innovations in Management Accounting Education (plaque + \$2000; sponsored by IMA)
- 3) Best Early-Career Researcher in Management Accounting Award (plaque + \$2000; sponsored by AICPA)
- 4) Management Accounting Dissertation Award (plaque + \$1000 for winner, plaque + \$250 for runner-up, plaques for supervisors of winner and runner-up; sponsored by IMA)
- 5) Notable Contribution to Management Accounting Literature Award (plaque + \$1000)
- 6) Management Accounting Section Secretary-Treasurer Service Award (plaque; at end of two-year term)
- 7) Management Accounting Section President Service Award (plaque)

Presented at the Midyear Meeting

- 1) Midyear Meeting Best Paper Award (plaque)
- 2) Journal of Management Accounting Research (JMAR) Best Paper Award (plaque + \$2,000; sponsored by CPA Canada)
- 3) Impact on Management Accounting Practice Award (plaque + \$2000; sponsored by AICPA)
- 4) Lifetime Contribution to Management Accounting Award (plaque + \$3500; sponsored by AICPA)
- 5) *Journal of Management Accounting Research* Senior Editor Award (plaque; for outgoing Senior Editor at meeting immediately after end of term)

Note: The winner of the Best Case at the MAS/IMA Teaching Case Conference Award should be acknowledged at the Midyear Meeting awards ceremony.

Presented at the MAS/IMA Case Conference

- 1) Best Case at the MAS/IMA Teaching Case Conference Award (plaque + \$1000; sponsored by IMA)

Presidents' Strategy Advisory Board

As unanimously approved by the Management Accounting Section Executive Committee at the Midyear Meeting in Atlanta on January 8th 2011, the Management Accounting Section shall institute a Presidents' Strategy Advisory Board with immediate effect.

The Management Accounting Section Presidents' Strategy Advisory Board is composed of the three Section presidents (past, current, and elect), meant to represent the "executives" on this Board, as well as four to five at-large members on three-year terms, meant to act in the spirit of "non-executives" on the Board and meant to reflect the views of the younger membership of the Section.

Each year, the current President appoints at least one new at-large member for a three-year term so that the Board is effectively staggered to maintain continuity. The presidents naturally are staggered members of the Presidents' Strategy Advisory Board for three years as they progress from President-Elect, to President, to Past President.

The Presidents' Strategy Advisory Board is chaired by the current President of the Section, who will set its agenda and shepherd the Board's work, so that it will have effective deliberations on the strategic issues affecting the Section on which the President will report back to the formal Section leadership at the Section's Operating Committee and Executive Committee, respectively. The work of the Presidents' Strategy Advisory Board is, as the term indicates, advisory only.

President

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions.
- Direct the affairs of the Section and carry out the programs formulated by the Section membership.
- As needed, select the Section's AAA Council Representative, appoint volunteers for Section positions, and develop task forces. See the position descriptions in this Manual for details.
- Review and update operating manual as needed.
- Authorize expenditures of Section funds; review expense reimbursement requests.
- Cooperate with the President of the AAA in respect to Section activities.
- Work with the Region Directors of the Section and the AAA Director Focusing on Segments to encourage Section involvement at the Region meetings.
- Be available to represent the Section for various legitimate outside requests.
- Arrange for, and preside at, the Section Meetings listed earlier in this manual.
- Communicate with Section leadership regularly.
- Communicate with Section members as needed or as desired (e.g., by emailing or posting a President's letter with some regularity).
- Provide list of Section Officers and Committee Chairs to AAA HQ and for posting on website.
- Manage relationships with current and potential sponsors. Verify continued support for currently funded initiatives and awards.
- Any other duties that can be reasonably seen to fall under the purview of President.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting

August: Business Meeting and Lunch and Operating Committee Meeting at AAA Annual Meeting

President-Elect

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions.
- Assume the duties of the President in the event the President is unable to serve.
- Perform duties assigned by the President.
- Make all the necessary appointments for the upcoming year.
- After installation as President, make recommendations for activities and programs to the membership at the Annual Meeting Lunch.
- Any other duties that can be reasonably seen to fall under the purview of President-Elect.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting

August: Business Meeting and Lunch and Operating Committee Meeting at AAA Annual Meeting

Past President and Nominations Committee Chair

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible.
- Provide guidance to Section Officers and Chairs as requested.
- As Chair of the Nominations Committee:
 - In the fall, work with the AAA staff to solicit nominations from the membership through an email in order to prepare a slate of at least one individual for the President-Elect position and, every other year, for Secretary-Treasurer (see the draft call for nominations on the next page).
 - Before the January meeting, inform the President to make the selection of the nominating committee an early item on the agenda of the Midyear Executive Committee meeting.
 - In the spring, work with the AAA staff to email an announcement of the candidates and give members the procedures for voting and oversee the voting process.
 - No later than the end of April, email members with election results.
- Any other duties that can be reasonably seen to fall under the purview of Past President.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting

August: Business Meeting and Lunch and Operating Committee Meeting at AAA Annual Meeting

Template for Call for Nominations

Dear Section Members,

Annually we elect a new president of the Management Accounting Section, and bi-annually we elect a new Secretary/Treasurer. In the first quarter of 2XXX we will be electing both a new President and a new Secretary/Treasurer to begin their service at the conclusion of the Section business meeting which takes place at the AAA Annual Meeting in August.

As the immediate past-president, I am responsible to Chair the Section Nominating Committee which is charged with preparing at least one nomination for each position. It is also my stewardship to solicit nominations from the Section membership. As described in our Operating Policies and Procedures Manual, the final slate of officers shall include, in addition to the slate of officers presented by the Nominating Committee, those individuals nominated by petition of no fewer than twenty-five members of the Section, and presented to the Nominating Committee chair by February 1 of the election year. Note that the actual election will be conducted electronically, and shall begin in mid-to-late March of the election year and end after 30 days. Descriptions of the structure and stewardships of these two important volunteer roles are described in the MAS Operating Policies and Procedures Manual, which can be obtained [HERE](#). Please note that current Section officers and volunteers are listed [HERE](#).

We have a great Section, entirely due to the hard work of many volunteers over the years, and due to great service and leadership by a long line of presidents and secretary/treasurers. It's very important that we continue to identify, elect, and support individuals with vision and commitment to continue on the great work happening in the Management Accounting Section. I strongly encourage the participation of all Section members in the nomination and election process.

Thank you for your attention to this very important matter.

Past President name

Past President and Chair of the Nominations Committee
AAA Management Accounting Section

Secretary-Treasurer

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible.
- Supervise the keeping of the records of Section meetings, activities and procedures.
- Work with the AAA HQ in respect of the collection and disbursement of Section funds.
- Authorize expenditures of Section funds (e.g., JMAR editor stipend, reimbursements) as specified by the Section and in accordance with AAA reimbursement policies.
 - The treasurer is one of two members of the Section (the President is the other) who authorizes expenditures of Section funds.
- Receive and analyze reports from AAA HQ outlining revenues, expenditures, and operating statistics and disseminate as appropriate.
- Contact sponsors to arrange payment for sponsorship of award and meeting events.
- Use these reports to prepare a treasurer's report for both the next Operating and Executive Committee Meetings; a summarized version is presented at the Section Business Meeting and Lunch at the AAA Annual Meeting.
- Provide input to the President about the status of Section funds, budgets, policy recommendations, etc.
- Provide assistance and guidance for the dissemination of information to members (such as through Section emails).
- Take minutes at the Section's Operating and Executive Committee meetings; these minutes are published on the website.
- Any other duties that can be reasonably seen to fall under the purview of Section Secretary-Treasurer.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting

August: Business Meeting and Lunch and Operating Committee Meeting at AAA Annual Meeting

Details and Deadlines

January (Midyear Meeting)

- Arrange for photographs for the awards ceremonies: Check with AAA HQ to see if a photographer will be on site who can take pictures for no charge; if not, take photos.
- Take minutes at the Executive Committee Meeting. Once these are approved at the next year's Executive Committee meeting, these will be published on the Section's website. As soon as possible after the meeting, prepare a draft of the meeting minutes to email to the meeting attendees for corrections and changes. Sending the draft will also serve as a reminder of specific action items that require attention.
- After the Executive Committee Meeting, send the Communications Director any awards ceremony photos, a revised Bylaws/Operations Manual, and meeting minutes that have been approved for posting to the Section website. Minutes approved at this meeting should be:
 - Prior August's Operating Committee meeting minutes are to be approved by the Operating Committee.
 - Prior January's Executive Committee meeting minutes are to be approved by the Executive Committee.

June/July (Preparation for AAA Annual Meeting)

- Work with the AAA Staff and awards committee chairs to insure they are processing plaques and checks for awards presented at the Annual Meeting.
- Double check that award winners meet any eligibility requirements (primary responsibility lies with each award committee chair).
- Request a meeting room for the Operating Committee meeting from the AAA Staff.
- Arrange for photographs for the awards ceremonies: Check with AAA HQ to see if a photographer will be on site who can take pictures for no charge; if not, take photos or ask someone else in attendance to do so.
- Send requests for consent agenda reports to all Executive Committee members.
- Prepare a report of the financial and operating status of the Section for inclusion in the supporting documents for the Operating Committee meeting.
- Compile the Operating Committee Meeting Supporting Documents, to include at least the following (along with any other relevant information for agenda items): minutes of the previous year's Operating Committee Meeting (held during the AAA Annual Meeting); minutes of the last Executive Committee Meeting (held during the Midyear Meeting); current financial and operating reports; consent agenda reports from Executive Committee Members.
- Prepare a summary report of the financial and operating status of the Section for distribution at the Section Business Meeting and Lunch in August.
- In conjunction with the President, prepare the agenda for the Operating Committee meeting and distribute to meeting attendees. Remind attendees to bring their own hard copies or the electronic versions of the documents.
- In conjunction with the President, prepare the agenda for the lunch program and seating at reserved tables for award winners, award committee chairs, representatives from sponsors, plenary speakers, or other guests or Section leaders. Representatives from sponsors should be asked to say a few words before presentations of their sponsored awards.

August (AAA Annual Meeting)

- Bring copies of condensed Section financial and operating information for placement at tables at lunch.
- Make sure photographs are taken at the awards ceremonies.
- Take minutes at the Operating Committee Meeting. Once these are approved at the following year's Executive Committee meeting, these minutes will be published on the Section's website. As soon as possible after the meeting, prepare a draft of the meeting minutes to email to the meeting attendees for corrections and changes. Sending the draft will also serve as a reminder of specific action items that require attention.
- After the meeting, send photos of awards to Communications Director.

Early September (Sponsorships and Case Conference)

- Work with the AAA and award committee chairs to insure plaques and checks are processed for awards presented at the Case Conference.
- Ask the Case Conference Lead and Co-Lead to take photos of the award ceremony at the Case Conference and send them to the Communications Director.
- Coordinate with Section President to contact sponsoring organizations to inquire about continued sponsorships of awards and other events/initiatives for the upcoming year.

October/November (Preparation for Midyear Meeting)

- Work with the AAA Staff and awards committee chairs to insure they are processing plaques and checks for awards presented at the Midyear Meeting.
- Double check that award winners meet any eligibility requirements (primary responsibility lies with each award committee chair).
- Request a meeting room for the Executive Committee meeting from the AAA meeting staff.
- Send requests for consent agenda reports to all Executive Committee members.
- Arrange for photographs for the awards ceremonies: Check with AAA HQ to see if a photographer will be on site who can take pictures for no charge; if not, take photos or ask someone else in attendance to do so.
- Send requests for consent agenda reports to all Executive Committee members.
- Prepare a report of the financial and operating status of the Section for inclusion in the supporting documents for the Executive Committee meeting.
- Prepare any proposed changes to the Bylaws and Operations Manual that should be approved at the January Executive Committee Meeting.
- Compile the Executive Committee Meeting Supporting Documents, to include at least the following (along with any other relevant information for agenda items): minutes of the previous year's Operating Committee Meeting (held during the AAA Annual Meeting); minutes of the prior year's Executive Committee Meeting (held during the Midyear meeting); proposed changes to the Bylaws and Operations Manual; current financial and operating reports; consent agenda reports from Executive Committee Members.
- In conjunction with the President, prepare the agenda for the Executive Committee meeting and distribute to meeting attendees. Remind attendees to bring their own hard copies or the electronic versions of the documents.
- In conjunction with the President, prepare the agenda for the lunch program and seating for award winners, award committee chairs, representatives from sponsors, plenary speakers, or other guests or Section leaders. Representatives from sponsors should be asked to say a few words before presentations of their sponsored awards.

AAA Council Representative

Term of Service

In the third year of the current AAA Council Representative's term, a new Council Representative will be appointed by the President-Elect. Whenever possible, the MAS representative to the AAA Council should be a Past President of the Section.

The term of service begins at the Annual Meeting at which the President-Elect becomes President and ends at the Annual Meeting at the end of three years.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

- Attend AAA Council meetings. These meetings are held quarterly. One meeting is typically held in conjunction with the AAA Annual Meeting in August.
- Attend Section Business Meetings to report on issues confronting the AAA with emphasis on those items that affect the Section.
- Be the Section's advocate at the AAA level for relevant issues.
- Try to anticipate potential consequences of AAA policies for the Section.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting
August: Business Meeting and Lunch and Operating Committee Meeting at AAA Annual Meeting
Quarterly: AAA Council Meetings

**Chair, Membership Outreach Committee
(Ex Officio member of International Advisory Committee)**

Term of Service and Committee Composition

Chair will be appointed by the President-Elect. The term of service begins at the Annual Meeting at which the President-Elect becomes President and ends at the Annual Meeting the following year. Chair can be reappointed to multiple terms.

The President-Elect should work with the Membership Outreach Committee Chair to identify other volunteers, if needed, to serve on the Membership Outreach Committee. The President-Elect, not the Committee Chair, is responsible for asking volunteers to serve on this Committee.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible.
- Serve as an Ex Officio member of the International Advisory Committee.
- Promote membership and participation in the Section.
- Specific charges for a given year are determined by the President. Examples from previous years include: a study of the perceived synergy between research and teaching; increasing membership by enhancing services to members; publicizing Section member benefits to current and prospective members; helping gather data to support leadership team or temporary task force decision-making.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting
August: Business Meeting and Lunch and Operating Committee Meeting at AAA Annual Meeting

Communications Director

Term of Service

The Communications Director will be appointed by the President-Elect. The term of service begins at the Annual Meeting at which the President-Elect becomes President and ends at the Annual Meeting two years later. The Communications Director can be reappointed to multiple terms.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

Overview: Maintain and continually develop the Section's website. The intent of the Section website is to promulgate the purposes and activities of the Section, and to serve as a staging area for sharing research and teaching materials among the Section's members.

The host site for the Section website is the AAA site, which is maintained by AAA staff. As such, the AAA staff handles updates to the Section Website and technical difficulties.

- Participate in, and attend, all Section functions as required and as reasonably possible.
- Ensure uninterrupted access to the Section website by regularly visiting the website pages.
- Receive submitted materials from Section officers, Section members and others for posting to the website. These materials include:
 - Updates to the Directory of Section Officers.
 - Minutes of Section meetings.
 - Award calls and lists of winners.
 - Announcements of interest to Section membership, including associations, upcoming conferences, calls for papers, etc.
 - Teaching cases, course supplements and other items of a teaching nature (including links to various internet sites potentially useful to the teaching function of Section members, usually received from the Instructional Resources Committee Chair).
- Continually consider enhancements and extensions to the Section website.
- Entertain questions and comments from the Section membership related to the website.
- Any other duties that can be reasonably seen to need attention from the Communications Director.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting

August: Business Meeting and Lunch and Operating Committee Meeting at AAA Annual Meeting

Chair, Instructional Resources Committee

Term of Service and Committee Composition

Chair will be appointed by the President-Elect. The term of service begins at the Annual Meeting at which the President-Elect becomes President and ends at the Annual Meeting the following year. The Chair can be reappointed to multiple terms.

The Chair should consult with the President-Elect to select Instructional Resources Committee members. However, the choice of and responsibility for asking prospective Committee members lies with the President-Elect.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible.
- Work with the Communications Director to provide, through the Section's website, member access to relevant educational resources, such as:
 - Up-to-date and cumulative lists and abstracts of relevant educational manuscripts and cases published in the major accounting education journals (e.g., *Journal of Accounting Education*, *Issues in Accounting Education*, *Advances in Accounting Education*, *Accounting Education: An International Journal*, and the *Journal of Accounting Case Research*) or by organizations such as the IMA, the AICPA, or universities.
 - Innovative management accounting educational materials identified through submissions to the AAA and the Management Accounting Section.
 - Links on the Section's website to various education websites (e.g., U.S. Department of Education, ERIC, American Association of Higher Education) as well as the education-related webpages of professional organizations (e.g., American Economics Association, Academy of Management, American Finance Association, Financial Management Association).
 - Listing (including abstracts) of cost/ management accounting related education papers presented at recent AAA National and Region meetings.
- Monitor the workload of the Committee and, with the advice and consent of the Section President, add necessary committee members to accomplish the Committee's goals.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting

Chair of the MAS PhD Student Fund

Term of Service

The President-Elect will appoint the MAS PhD Student Fund Board Chair (hereafter, the “Chair”). The term of service begins at the Annual Meeting at which the President-Elect becomes President and ends at the Annual Meeting the following year. The Chair can be reappointed to multiple terms.

The MAS PhD Student Fund Board (hereafter, the “Board”) will consist of four to six Section members representing perspectives from a cross-section of members, such as US and international members and the younger membership of the Section. Members will serve a one-year term with possible reappointment to multiple terms. The Chair should consult with the President-Elect to select members of the Board. However, the choice of and responsibility for asking prospective board members lies with the President-Elect.

The MAS Operating Committee will oversee the Board.

Deliverables

Provide a report of Board activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties, and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible
- Manage the MAS PhD Student Fund (hereafter, the “Fund”), including, but not limited to, the following activities:
 - Establish fund balance and fundraising goals
 - The MAS Operating Committee is responsible for approving these goals.
 - Calls for contribution
 - The Section President is responsible for soliciting contributions from the membership and/or from outside organizations to meet approved goals.
 - Solicitations will incorporate information about available matching funds, if any.
 - Establish annual budget for using funds
 - Each year, the Board will budget how much of the fund will be spent.
 - The MAS Operating Committee is responsible for approving the budget.
 - Given an approved budget, the Board will review and approve requests for funding (see Appendix A for funding for MAS PhD Mentorship Program).
- Work with the AAA staff and Section leadership to reimbursements and other payments using the Fund (see Appendix A for funding for MAS PhD Mentorship Program).

Appendix A

Operating Document for the Management Accounting Section (MAS) PhD Student Fund

Purpose

The Management Accounting Section (MAS) has a responsibility to attract and foster future generations of highly qualified management accounting faculty whose teaching, research, and service are respected by colleagues throughout the academy. In her January 2016 acceptance speech for our Lifetime Contribution to Management Accounting Award, Dr. Susan Haka of Michigan State University challenged our members to include financial support amongst our efforts to attract and foster management accounting doctoral students. She earmarked her \$3,500 award to seed a support fund and committed to personally match contributions up to \$5,000 per year.

Thereafter, the MAS created the MAS PhD Student Fund to include Sue Haka's original seed funding and members' additional contributions. It is a temporarily restricted fund for the purpose of attracting and supporting management accounting doctoral students. Possible uses include offsetting management accounting doctoral students' costs to attend management accounting conferences or to conduct research. Initial use of the funding (in January 2020) occurred in conjunction with the inaugural MAS PhD Student Mentorship Program, in which third- and fourth- year students applied for the program by submitting a research proposal. Students accepted for the program were matched with faculty members to discuss their research proposals, and received up to \$500 as reimbursement for conference-related travel costs. Based on student and faculty participant feedback, the Doctoral Colloquium leaders and the PhD Student Fund Task Force recommend continuing the PhD Student Mentorship Program, taking into account participant feedback. (For in-person conferences (or attendees), the Task Force voted to reimburse travel costs, but not the conference registration fee. For virtual conferences (or attendees), the new MAS PhD Student Fund Board may wish to reimburse the registration fee since there will be no travel costs.)

With outside programs such as the Accounting Doctoral Scholars (ADS) program heretofore providing funding only for doctoral candidates pursuing audit or tax, this initiative was recognized by the MAS as filling a critical need to support doctoral candidates engaging in the study of management accounting. Beginning with Fall 2021 enrollments, the ADS program will fund three additional disciplines: management accounting, systems, and financial accounting with a focus on data analytics (<https://www.adsphd.org/>). Nevertheless, the MAS anticipates a need for further support of management accounting doctoral students.

MAS PhD Mentorship Program Travel Reimbursement Process

- The Management Accounting Section (MAS) Doctoral Colloquium leaders will select approximately 20-30 PhD students to receive a travel reimbursement up to \$500. (The number of students and the amount of reimbursement may depend on the funds and number of faculty mentors available.)
 - This reimbursement is in addition to the IMA hotel reimbursement for one night's stay.

- The MAS will email the list of selected students to the AAA Meeting Manager and cc the MAS President.
 - This list should include the students email address, the amount of reimbursement authorized and what qualifies for reimbursement (air fare, car service, etc.). The following items are reimbursable in line with AAA reimbursement policy (<https://aaahq.org/About/Governance/Policies-Procedures/Receipt-Disbursement-Reimbursement-of-Funds>): meals and incidentals, hotel, air and public transportation, car mileage.
- The AAA Meeting Manager will then send the selected students a reimbursement instruction email with the AAA reimbursement form attached.
 - This reimbursement form will be populated with the GL code(s) for the PhD Student Travel Fund that were received from the AAA Finance Department.
- Once the meeting is over, the student will complete the reimbursement form and submit with their receipts either via email or hard copy to the AAA Meeting Manager **within 30 days of the close of the meeting**.
- The AAA Meeting Manager will review each student's submitted reimbursement documentation for accuracy when received.
- If complete, the AAA Meeting Manager will then email the information to the MAS Treasurer for review.
- If incomplete or needs correction, the AAA Meeting Manager will contact the student and resolve the issue before forwarding the information to the Treasurer.
- Once the Treasurer reviews the reimbursement, the Treasurer will then email the reimbursement documents back to the AAA Meeting Manager with his/her approval within the body of the email and cc the Section President.
 - The cc to the Section President will serve as approval unless the Section President reaches out to the AAA Meeting Manager with any issues.
 - Note: The MAS President will have been previously informed of the list of the selected PhD Students and the reimbursement information by the MAS on the front end once the students are selected.
- The AAA Meeting Manager will then print all and verify all of the information and forward to the Finance Department for processing.

Please Note: If a PhD Student requests a wire transfer for reimbursement, the MAS will be charged for any and all wire transfer fees. Depending on the banking institution, there may be wire transfer fees from both the sending and receiving banking institution.

International Director and Chair, International Advisory Committee

Term of Service and Committee Composition

The International Director role is important because a relatively large proportion of the Section's members are from countries other than the United States. The Director will be appointed by the President-Elect. The term of service begins at the Annual Meeting at which the President-Elect becomes President and ends at the Annual Meeting one year later. The International Director can be reappointed to multiple terms.

The Director recommends the size, composition, and membership of the International Advisory Committee to the President-Elect. Committee members should be geographically dispersed and have diverse research and teaching interests. They do not necessarily need to be current members of the Section since a main purpose of the committee is to provide counsel to the Section leadership on how to best serve current international Section members and how to reach out to and invite non-Section members to participate in the Section.

The Director's recommendation must be approved by the President-Elect. Then, the Director extends invitations to serve.

In addition, the Chair of the Membership Outreach Committee serves as an Ex Officio member of the International Advisory Committee.

Committee members serve one-year terms and may be invited to remain on the committee by the International Director for an additional year(s). The committee is dissolved upon the completion of the International Director's term of serve.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible.
- Regularly obtain and analyze a list of all the Section's non-US members listed by country from the AAA HQ.
- Keep the President and the Executive Committee informed of changes in the Section's international membership.
- Keep the President and Executive Committee informed of relevant developments that have affected, or may affect, the Section's international membership.
- Help the President and the Executive Committee strategize about how the Section might better serve its international members through existing activities or new initiatives.
- Report international activities (e.g., conferences) relevant to the Section's members to the Communications Director for posting on the website.
- Encourage international members to submit their work to the Section's conferences and make them aware of the Section's Awards.
- Help promote the Section internationally.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting

Region Directors

Term of Service

Region Directors will be appointed by the President-Elect. The term of service begins at the Annual Meeting at which the President-Elect becomes President and ends at the Annual Meeting two years later. Region Directors can be reappointed to multiple terms

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible.
- Attend the Region Meeting, including the planning meeting for the next year's Region Meeting (assuming this meeting takes place).
- Aid in the solicitation of quality management accounting manuscripts for the respective Region Meeting.
- Provide expert reviewers for the submitted manuscripts that are assigned to the Section by the Region Program Chair.
- Help coordinate workshops and panels concerned with relevant and new management accounting topics for the Region Meeting. Note that the Section does not reimburse expenses or provide honoraria for speakers at the Region Meetings.
- Assist the Region Program Chair in selecting, grouping and naming technical sessions on management accounting topics and finding appropriate moderators and discussants for the sessions.
- Perform the above tasks in a timely fashion consistent with the time frames established by the Region Program Chair.
- Obtain a list of Section members for the Region from AAA HQ to draw upon from time to time in coordinating the above activities.
- Provide progress/status reports as requested to the Region Program Chair and the Region Vice President.
- Assist the President in any matter for which s/he feels the Region director may have a particular aptitude or expertise.
- Respond in a timely fashion to calls from Section/Region officers.
- Assist the President-Elect in selecting a successor for the position.
- Assist in membership drive and submitting news for the Section website.
- Encourage attendance at Section conferences or related events of relevance to management accounting faculty .
- Provide ideas of importance to the Regions for the Section's business meetings.
- Keep in contact with other Region Directors for ideas and suggestions for panels and workshop topics.

Meetings

January:	Executive Committee Meeting at MAS Midyear Meeting
Varying dates:	AAA Region Meetings
Varying dates:	Region conference planning sessions run by Region Program Chair

Additional Instructions

Once appointed, communicate with the outgoing Region Director to understand all aspects of this assignment. If possible, attend the next Region meeting to observe the program(s) sponsored by the Section and make notes of what you want to do. If there is a planning meeting for the next year's Region Meeting, you should attend that meeting.

Seek out the Region meeting planners (they may not contact you in advance) for an invitation to attend the next Region Business Meeting to learn of financial matters, paper submissions, election of officers, etc.

Try to attend the Section's Business Meeting and Lunch at AAA Annual Meeting, and to meet the Section's other Region Directors at the AAA Annual Meeting to share ideas and best practices.

Approximately eight months before your Region meeting, begin reaching out to collaborate with the Region meeting program chair to develop the management accounting sessions for the AAA Region Meeting. Express your desire to hold one or more dedicated sessions at the Region Meeting. Work with the Region Meeting Program Chair to determine the topic and format of the session you wish to hold (e.g., a panel session; concurrent session). Note that the Program Chair has final say in all program decisions as he/she must balance session capacity across sections and other programming needs.

Work with the Program Chair to define your role in the process of reviewing management accounting papers submitted to the Region Meeting. Your role may assume the responsibility of having all management accounting papers routed through you and making the decision for acceptance and rejection, or may be limited to submitting a list of reviewers. Assuming responsibility for acceptance/rejection decisions may ultimately be easier and fairer to those submitting papers since you can apply the same standard across all papers. If you choose this, then you will need to pass on your final recommendations to the Program Chair.

Chair, Publications Committee

Term of Service and Committee Composition

Chair will be appointed by the President-Elect. The term of service begins at the Annual Meeting at which the President-Elect becomes President and ends at the Annual Meeting the following year.

The Chair should consult with the President-Elect to select Publications Committee members. However, the choice of and responsibility for asking prospective Committee members lies with the President-Elect.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

With the committee, select the recipient of the JMAR Best Paper Award, to be presented at the Midyear Meeting.

With the committee, select the Senior Editor for JMAR.

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible.
- Provide oversight of the *Journal of Management Accounting Research* (JMAR).
- Organize meetings with the Publications Committee and the JMAR Senior Editor whenever needed, and report to the Section at the Annual Meeting Operating Committee and Midyear Meeting Executive Committee meetings.
- As needed, lead selection of the Senior Editor for the JMAR.
 - The Senior Editor for JMAR will be selected by the MAS publication committee.
 - The Senior Editor should be selected at least one year before his or her term begins, which allows for an orderly year of transition between editors. If the current Senior Editor's term for accepting new submissions ends December 31st 20X4, then the search should be announced at the Executive Committee meeting in January 20X3 and communicated to the MAS membership by the section President. The announcement of the new Senior Editor should occur at the MAS Business Meeting in August 20X3.
 - The publication committee members should issue a call for nominations for the Senior Editor to be distributed to members in January 20X3, allowing at least 30 days for nominations to be received before the publication committee meets to evaluate candidates.
 - In addition to nominations from MAS members, publication committee members have the right to propose candidates for the Senior Editor. It is recommended that publication committee members also solicit suggestions of suitable candidates from members of the MAS Executive Committee, the current JMAR Senior Editor, and the current JMAR Editors.
 - It is required that candidates for the Senior Editor be MAS members, have a strong record of publishing in high quality academic accounting journals and have prior editorial experience. The nominee's professional rank should be high enough to preserve the required editorial independence. It is strongly encouraged that candidates have published in the JMAR before and have been actively involved in MAS activities in the past. A current member of the publication committee cannot be nominated.

- Publication committee members have the obligation to disclose potential conflicts of interests with any candidate. The other members of the publication committee will decide about how to address any disclosed conflict of interest.
- It is recommended that the committee unanimously supports the top-ranked candidate. It is recommended that all committee members agree on one candidate. For the final selection, the majority rule applies. In case of a stalemate, the chair of the publication committee breaks the stalemate.
- As needed, work with the AAA and the Secretary-Treasurer to prepare and present the JMAR Senior Editor Award to the outgoing editor at the Midyear Meeting.
- The committee is responsible for the selection of the JMAR Best Paper Award. See the section on Award Committee Chairs for detailed procedures and deadlines.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting
August: Business Meeting and Lunch and Operating Committee Meeting at AAA Annual Meeting

Senior Editor, *Journal of Management Accounting Research*

Term of Service

This position is a three-year appointment starting in January. The Senior Editor should be selected at least one year before his or her term begins, with the announcement taking place at the MAS Midyear Meeting in January. Hence, if the current Senior Editor's term for accepting new submissions ends December 31st 20X0, then the new Senior Editor should be announced at the Midyear Meeting in January 20X0. Thus preparations for the selection of the new Senior Editor should begin before January 20X0.

Note that the Senior Editor's three-year journal publication period lags the three-year service period. Continuing the example above, though the new Senior Editor's (and the new Senior Editor's editorial board) term begins January 1st 20X1, the current Senior Editor (and board) will carry forward the current pipeline of manuscripts prior to January 20X1 and will function as the publication Senior Editor for JMAR issues published in 20X1. The new Senior Editor (and board) will be responsible for JMAR issues beginning 20X2. Subsequently, the new Senior Editor (and board) will formally conclude his or her term on December 31st 20X3, but will effectively carry forward the manuscript pipeline as of that date, and will function as the publication Senior Editor (and board) for 20X4.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

JMAR Mission Statement

The *Journal of Management Accounting Research* (JMAR) is the only AAA journal devoted exclusively to management accounting research. Its primary objective is to contribute to the expansion of knowledge related to the theory and practice of management accounting, by facilitating the production and dissemination of academic research throughout the world. The scope of the journal covers all areas of management accounting including, for example, budgeting, internal reporting, incentives, performance evaluation, and the interface between internal and external reporting. To encourage the growth of management accounting, it is open to all approaches to research, including but not limited to analytical, archival, case study, conceptual, experimental, and survey methods. The journal not only serves as a filter that assures that only the highest quality work is disseminated, but also provides timely and helpful feedback to authors so they may determine how to best develop their own work.

JMAR Promotion

- The Section provides a stipend to support the Senior Editor's activities. See "Disbursement / Reimbursement and Other Policies" later in this manual for details.
- Early each summer, prepare a budget of promotional activities for approval by the President.
- Prepare informational announcements and invitations for manuscripts to be inserted in AAA newsletters and on the website.
- Prepare flyers for distribution at AAA meetings and various national and international accounting and other research conferences.
- Make invited presentations in the capacity of Senior Editor (e.g., at the AAA's New Faculty Consortium, MAS Doctoral Consortium).
- Work with the Section's conference coordinators to help solicit manuscripts suitable for possible submission to JMAR.
- Work with the Section's Publications Committee on JMAR's potential inclusion in SSCI.

JMAR Administration

- Select members of the Editorial Board. The Senior Editor should strongly encourage Editors and Editorial Board Members to be members of the Section, and use his/her own discretion to determine if an Editor or board member should be required to be a member. The JMAR Senior Editor can obtain current MAS membership lists from the Secretary/Treasurer or President to determine MAS membership status.
- Maintain a timely and constructive review process.
- Develop ideas/topics for commissioned articles.
- Make all necessary arrangements for timely publication of each Issue/Volume.
- Prepare an annual report for the Section's Executive Committee meeting at the Midyear Meeting, containing at least the following information:
 - Short description of the contents of the Volume of the previous year.
 - Editorial policy (focus on potential changes).
 - Editorial organization (focus on potential changes).
 - Submissions during the previous year, papers in process, and the number of accepted papers (with comparisons to previous years).
 - Information on editorial feedback turnaround times (with comparisons to previous years).
 - Other things that the Senior Editor has done in order to develop the journal.
- Attend AAA Publications Committee meeting on the day before the Annual Meeting; this meeting is for information exchange purposes.
- Participate in, and attend, all Section functions as required and as reasonably possible.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting
February: AAA New Faculty Consortium
August: AAA Publications Committee Meeting at the Annual Meeting

Chair of the Liaison to Management Accounting Practice Committee

Term of Service

Chair will be appointed by the President-Elect. The term of service begins at the Annual Meeting at which the President-Elect becomes President and ends at the Annual Meeting one year later. The Chair can be reappointed to multiple terms.

The President-Elect should consult with the Chair to select committee members. However, the choice of and responsibility for asking prospective Committee members lies with the President-Elect. Given the nature and extent the committee's duties and responsibilities, a Co-Chair will be appointed by the President-Elect in consultation with the current Chair. The Co-Chair will assist the Chair in ensuring the committee's duties and responsibilities are fulfilled. The Co-Chair will normally transition to the Chair position after one year. This is in keeping with other on-going MAS committees where it is advantageous to have institutional memory of the committee's work. Except for the Co-Chair, committee members will serve a one-year term but can be reappointed to multiple terms at the discretion of the President-Elect.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

- Coordinate the process of producing research summaries for a management accounting research column in *Strategic Finance* or other suitable practitioner outlets. The coordination process includes:
 - Soliciting and selecting contributors (authors) for the quarterly summaries.
 - Assessing whether the summaries proposed by contributors satisfy the two main criteria for inclusion in *Strategic Finance* or other suitable practitioner outlets: (1) summaries are to be based on management accounting studies published within the past two years in high quality academic journals including, but not limited to, *TAR*, *CAR*, *AOS*, *Management Science*, *JMAR* or *MAR*; and (2) the topic(s) of the published research is likely to be of interest and importance to managers in practice.
 - Communicating the guidelines for summary preparation established by *Strategic Finance* or other suitable practitioner outlets (e.g., word count, writing style, etc.) to contributors.
 - Ensuring article submission deadlines established by *Strategic Finance* or other suitable practitioner outlets are communicated to, and met, by contributors.
- Develop a concurrent session and/or panel session at the MAS Midyear Meeting and/or the AAA Annual meeting focused on activities or issues related to the creation and/or dissemination of practice-relevant research. This will include:
 - Identifying and selecting topics for the session that are likely to benefit MAS members interested in doing practice-relevant research (e.g., field studies).
 - Working, where appropriate, with the AICPA, CPA Canada, the IMA or other entities (e.g., the Incentive Federation Inc.) to develop content for sessions and/or to identify session participants (e.g., faculty, practitioner panelists, practitioner publication editors).
 - Coordinating with MAS Midyear Meeting and/or AAA Annual Meeting Leads and Co-Leads to schedule the session.

- Identify and implement other strategies as appropriate for strengthening the connection between management accounting research and practice likely to benefit MAS members and finance professionals.
- Identify and implement best practices utilized by other AAA sections that are likely to strengthen the connection between research and practice and benefit MAS members and finance professionals.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting

Award Committee Chairs

Term of Service and Committee Composition

For all awards, Committees are comprised of a Chair plus two or more Committee members. Each Award Committee Chair should assist the President-Elect with selecting Committee members, but the choice of and responsibility for asking prospective Committee members to serve lies with the President-Elect. The terms of service begin at the Annual Meeting at which the President-Elect becomes President and end at the Annual Meeting the following year.

For the following awards, Committee Chairs will be appointed by the President-Elect.

- **Jim Bulloch Award for Innovation in Management Accounting Education**
- **Best Early-Career Researcher in Management Accounting Award**
- **Management Accounting Dissertation Award**
- **Notable Contribution to Management Accounting Literature Award**

For the following awards, the President-Elect is responsible for confirming that the individuals listed are willing to serve as Chairs or committee members.

- **20X5 Best Management Accounting Paper at the AAA Annual Meeting**
 - Chair is the Section's Annual Meeting Lead Director for 20X4.
 - A member of the author team of the winning paper from the 20X4 Annual Meeting is invited to serve on the 20X5 Committee.
- **20X5 Best Case at the MAS/IMA Teaching Case Conference Award**
 - Co-Chairs are the Lead Director of the 20X4 Case Conference and a representative of the IMA.
 - A member of the author team of the winning case from the 20X4 Case Conference is invited to serve on the 20X5 Committee.
- **20X5 Midyear Meeting Best Paper Award**
 - Chair is the Lead Director of the 20X4 Midyear Meeting.
 - One committee member is the Lead Director of the 20X5 Midyear Meeting.
 - A member of the author team of the winning paper from the 20X4 Midyear Meeting is invited to serve on the 20X5 Committee.
- **Journal of Management Accounting Research (JMAR) Best Paper Award**
 - Selected by the Publications Committee Chair and members.
- **Impact on Management Accounting Practice Award**
 - Chair is appointed by the President-Elect, and is typically an academic representative to one of the AICPA's own committees.
 - Committee members are representatives of the AICPA and CIMA.
- **Lifetime Contribution to Management Accounting Award**
 - Committee consists of the three most recent Section Past Presidents, serving staggered three-year terms.
 - The most senior member (i.e., the Committee member with one year remaining on his or her term on this Committee) serves as Chair.

All Chairs – Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Meetings

All Chairs – January: Executive Committee Meeting at Section’s Midyear Meeting
Chairs of Committees Selecting Awards Presented at the Annual Meeting – August: Section Business Meeting and Lunch at AAA Annual Meeting

All Chairs – Tasks, Duties and Responsibilities - Refer to the sample calls for nominations and the chart that follows for relevant dates and award-specific information.

Soliciting and Reviewing Nominations

- By the date noted in the chart that follows, review the Section website and prepare a list of corrections. Send the list to the Section President, who will review and approve it and forward it to the AAA and the Communications Director to correct the website.
- For awards that require a call for nominations (all except best paper/case at a meeting):
 - By the date noted in the chart, prepare the call for nominations (see the sample that follows). Send it to the Section President, who will review and approve it and forward it to the AAA and the Communications Director for distribution to members.
 - Shortly before the date of the reminder call for nominations, remind the Section President to re-send the call.
- For awards for best paper/case at a meeting: By the date noted in the chart, make arrangements with the Meeting Lead Director to receive the papers/cases to be considered for the award.
- Once nominations have been received, work with Committee members to review nominations. The Committee should finish at least one week before the deadline for notifying winners.
- After selecting the winner(s) but *before* notifying anyone outside of the Committee, work with AAA staff and the Secretary-Treasurer to verify that the winner(s) meet any eligibility criteria (noted in the chart and in the call for nominations).
- For awards with monetary prizes (see chart):
 - When there is more than one award recipient (e.g., a paper has multiple authors; there is a tie), winners will equally share the monetary prize.
 - To receive his/her share of the monetary prize, a winner must be a member of the Section. Chairs are responsible for verifying membership status with the AAA staff and the Secretary-Treasurer. A non-member can join the Section at any time by paying the Section membership fee via his/her AAA online account and forwarding the receipt to the Secretary-Treasurer.

Notifying Relevant Parties

- Ensure that committee members and others know that ***they are not to publicize the winner(s) in any manner until after the award is presented at the relevant meeting.***

- For **all awards except Lifetime Contribution to Management Accounting:**
 - Email AAA staff to obtain paperwork for the plaque and (if applicable) the monetary prize; copy the Section Secretary-Treasurer.

 - For sponsored awards (see chart), email the representative of the sponsoring organization and copy the Section President and Secretary-Treasurer.
 - Provide details of the winner (e.g., names, affiliations, title of submission).
 - Ask if they will be available to say a few words at the awards ceremony.
 - Ask them to review the mock-up of the plaque.

 - Notify the winner(s) of their award.
 - Note the date, time and place for the award presentation (see chart).
 - Ask if the winner(s) will be present to receive the award.
 - If applicable, describe terms of the monetary prize (see details in “Soliciting and Reviewing Nominations” section above).
 - Attach the plaque mock-up and (if applicable) paperwork to process the monetary prize, and ask that these are reviewed/completed and returned to the AAA staff.
 - For sponsored awards (see chart), emphasize the generosity of the sponsor.
 - ***Emphasize that the award should not be publicized in any manner until after the meeting.***
 - Copy the winner(s)’ Department Chair and Dean, the representative of the sponsoring organization (if applicable), the AAA staff member, the Section President, and the Section Secretary-Treasurer.

- For **Lifetime Contribution to Management Accounting Award:**
 - Submit the winner’s name to Section President and the JMAR Senior Editor. Confirm that the President will notify the winner, and that the JMAR Senior Editor will consider publishing the winner’s talk in JMAR. If the JMAR Senior Editor agrees, ask him/her to follow up with the winner after the award ceremony.

 - Email the AAA staff to obtain paperwork for the plaque and the monetary prize; copy the Section Secretary-Treasurer.

 - Email the name of the winner to the AICPA representative, ask if they will be available to say a few words at the awards ceremony, and ask them to review the plaque mock-up; copy the Section President and Secretary-Treasurer on the email.

 - The Section President calls the winner and invites the winner to give a short talk (20-25 minutes) at the awards ceremony. Also communicate that:
 - The award comes with a monetary prize, generously sponsored by the AICPA.
 - If the winner chooses, the talk will be considered for publication in JMAR; the JMAR Senior Editor will follow up at a later date.
 - The winner’s conference registration fee is waived and the Section pays for plane fare and lodging, and the winner may bring a guest to the awards ceremony at no cost.
 - ***The award should not be publicized in any manner until after the meeting.***

- The Committee Chair follows up the President's phone call with an email with these details as well as the date, time and place of the award presentation; paperwork to process the check; and the plaque mock-up for review.
- The Committee Chair should contact (a) the lead nominator for the winner to notify him/her that the nominee won; and (b) those who submitted new nominations in the current year whose nominees did not win to assure them the nominations will be carried forward to the following year (but do not tell them who won).

Pre-Meeting Follow-Up

- Confirm that the AAA staff has the paperwork for plaque(s) and monetary prize(s).
- Confirm whether the winner(s) will attend the awards ceremony and, for sponsored awards, provide the name and email address of the sponsor contact so the winner can send a thank-you.
- For winners not attending the awards ceremony, ask the AAA staff to mail the plaque(s) and check(s).
- If the Chair is unable to attend the awards ceremony, s/he should select a member of the committee to perform these duties. Notify the Secretary-Treasurer of who will be presenting the award.

At the Meeting

- Present the award to the winner(s). If the award is sponsored, first ask the sponsor representative to say a few words. Mention the members of the Committee, the generosity of the sponsor (if applicable), and say a few words about why the winner was chosen.

Sample Call for Nominations – AAA MAS Jim Bulloch Award for Innovations in Management Accounting Education

Purpose: The purpose of the award is to recognize and reward faculty members who have created or written innovative pedagogical practices or curriculum materials in the area of management accounting. The winner is honored with a plaque and \$2,000. The award is generously sponsored by the Institute of Management Accountants (IMA).

Criteria: Awards shall be assigned on the basis of several criteria. The submission should describe an innovation in Management Accounting teaching and education practices. The innovation should be adaptable across a variety of educational contexts and levels of accounting instruction. The innovation should be broad in scope and should foster learning. The innovation should be low-cost to apply and adapt.

Eligibility: Individual faculty members, groups of faculty, or departments teaching or preparing materials to be used for managerial or cost accounting education are eligible. These parties can nominate themselves or others.

Winners do not have to be members of the AAA MAS to receive the plaque but must be members to receive the cash prize.

Nomination Procedures: Nominations should include a description of the innovation, sample materials where feasible, and evidence that the innovation has been tested and has been shown to have educational benefits.

Authors can resubmit projects that competed for the award in the past two years and were not selected as winners. Past submissions will not be automatically considered for this year award unless the authors resubmit their materials.

Award Committee and Submission Instructions: Nominations will be evaluated by a Committee of faculty appointed by the MAS President. Nominations must be emailed by March 1, 202X to the Chair of the Award Committee: NAME, AFFILIATION (EMAIL ADDRESS). Submissions should include a cover letter with the names, affiliations, and contact information of all the authors. One of them should be clearly designated as the corresponding author, so the Award Committee can request for additional information if needed. The cover letter should also indicate whether the materials are submitted for the first time or participated to prior editions of the award. No identifiers should be included in the submission (other than in the cover letter).

Presentation of Award: The Award will be presented during the Management Accounting Section Business Meeting and Lunch at the AAA Annual Meeting in August.

Prior winners of the Award are listed on the AAA MAS website.

Sample Call for Nominations – AAA MAS Best Early-Career Researcher in Management Accounting Award

Purpose: The purpose of the award is to recognize and reward the early-career researcher with the best overall body of research in management accounting. The winner is honored with a plaque and \$2,000. The award is generously sponsored by the Association of International Certified Public Accountants.

Criteria:

- Originality and innovative content
- Relevance of the body of work to management accounting theory, practice, education and/or advancement of research methods in management accounting
- Contribution to management accounting knowledge and impact on the field
- Evaluation of the likelihood that the body of work will stimulate benefits to management accounting research in the future

Eligibility: Eligible researchers were within five years of receiving their doctoral degree at the end of the last calendar year. Nominations for the award are to be submitted at or near the end of that five-year period.

Thus, for the award given in 20X9, the candidate must have received his/her doctoral degree on January 1, 20X4 or later. The body of research to be considered must have been published or accepted for publication between January 1, 20X4 and December 31, 20X8.

In addition, the candidate must be a member of the Management Accounting Section of the AAA at the time of the award.

Nomination Procedures: The nomination letter must clearly identify the nominee (including contact details), the body of work to be considered and a brief statement describing how the body of work has contributed to management accounting research. Letters of support for the nomination may also be included. While there is no standard nomination form, submissions should address, at minimum, the evaluation criteria listed above. Self-nominations are allowed.

Award Committee and Submission Instructions: Nominations will be evaluated by a Committee of faculty appointed by the MAS President. Nominations must be emailed by **March 1, 20X9** to the Chair of the Award Committee: [name, affiliation, email].

Presentation of Award: The Awards will be presented during the Management Accounting Section Business Meeting and Lunch at the AAA Annual Meeting in August.

Prior winners of the Award are listed on the AAA MAS website.

Sample Call for Nominations – AAA MAS Management Accounting Dissertation Award

Purpose: The AAA Management Accounting Section is pleased to announce its 20X1 dissertation award competition. The purpose of this competition is to recognize outstanding dissertation research in the field of management accounting. The winner is honored with a plaque and \$1,000; the runner-up is honored with a plaque and \$250; and the supervisors of the winner and runner-up are honored with plaques. The award is generously sponsored by the Institute of Management Accountants (IMA).

Eligibility and Nomination Procedures: An entry may be nominated by either the student who authored the dissertation or one or more members of the dissertation committee. The entry may NOT be simultaneously submitted to other dissertation competitions sponsored by other Sections of the American Accounting Association.

All entries must include a letter from the dissertation chairperson stating that the dissertation has been completed and accepted by the degree-granting institution between January 1 and December 31 of 20X0; that is, a 20X1 award recipient must have completed his/her dissertation during 20X0.

Dissertations that have been considered for or that have won the AAA/Grant Thornton Doctoral Dissertation Award (intended to recognize innovative research of third or fourth year PhD students that have passed their proposal defence at the time of the award) are eligible for this award.

Winners do not have to be members of the AAA MAS to receive the plaque but must be members to receive the cash prize.

Award Committee and Submission Instructions: By **March 1, 20X1**, an electronic copy of the dissertation or a solo-authored working paper from the dissertation and the letter from the dissertation chairperson described above must be emailed to the Chair of the Dissertation Award committee: [name, affiliation, email]. While the committee would prefer working paper submissions, no advantage will be given to submissions in that form. Nominations will be evaluated by a Committee of faculty appointed by the MAS President.

Presentation of Award: The Awards will be presented during the Management Accounting Section Business Meeting and Lunch at the AAA Annual Meeting in August.

Prior winners of the Award are listed on the AAA MAS website.

Sample Call for Nominations – AAA MAS Notable Contribution to Management Accounting Literature Award

Purpose: This award recognizes an outstanding contribution to management accounting literature. The author(s) of the winning paper receive a plaque and \$1,000.

Criteria: The Award Committee will employ the following criteria in determining the winner.

- Relevance to theory, practice, or instruction of management accounting.
- Broad appeal to those interested in management accounting.
- Originality, innovativeness, and potential contribution to knowledge.
- Impact or potential impact on other research.

No preference will be given to single-authored work.

Eligibility: Any work published within the past five calendar years is eligible for this award. Thus, for the 20X9 award, the work must have been published from January 1, 20X4 through December 31, 20X8.

Books, monographs, and journal articles on management accounting topics are eligible. Nominations for books or monographs will not be considered unless they are provided free of charge to all committee members. Works in languages other than English must be translated prior to submission.

Winners do not have to be members of the AAA MAS to receive the plaque but must be members to receive the cash prize.

Nomination Procedures: The work must be accompanied by a short paragraph stating the reasons for the nomination.

Award Committee and Submission Instructions: To nominate a work for the award, by **March 1, 20X9** email the article or copy of the monograph or book along with the short statement described above to the Chair of the Awards Committee: [name, affiliation, email]. Submitted works will not be returned. Nominations will be evaluated by a Committee of faculty appointed by the MAS President.

Presentation of Award: The Award will be presented during the Management Accounting Section Business Meeting and Lunch at the AAA Annual Meeting in August.

Prior winners of the Award are listed on the AAA MAS website.

Sample Call for Nominations – AAA MAS *Journal of Management Accounting Research (JMAR)* Best Paper Award

Purpose: To recognize an outstanding paper published in the *Journal of Management Accounting Research*. The author(s) of the winning paper receive a plaque and \$2,000. The award is generously sponsored by the CPA Canada.

Eligibility: Papers eligible for the award must have been published in JMAR in the last three years. Thus, for the award presented in 20X9, the paper must have been published in JMAR in the 20X6, 20X7 or 20X8 issues.

Award Committee and Nomination Instructions: By **September 1, 20X8**, email the nomination and a statement of the reasons the paper should be considered for the Award to the Chair of the Publications Committee: [name, affiliation, email]. Nominations will be evaluated by the Publications Committee.

Presentation of Award: The Award will be presented at the Management Accounting Section Midyear Meeting in January 20X9 in [city].

Prior winners of the Award are listed on the AAA MAS website.

Sample Call for Nominations – AAA MAS Impact on Management Accounting Practice Award

Purpose: The Award recognizes the research article that is judged to have the greatest potential impact on managerial accounting practice. The author(s) of the winning research article will receive a plaque and \$2,000. The Award is generously sponsored by the Association of International Certified Professional Accountants.

Eligibility: The research article must have been published within the last five years. For the 20X9 Award, the paper must have been published between August 1, 20X3 and July 31, 20X8.

The author(s) of the winning research article must be member(s) of the AAA Management Accounting Section at the time of the Award.

Nomination Procedures: The paper may be submitted by the author(s) or nominated by peer(s). The nomination must be submitted by e-mail with an electronic copy of the paper attached and should include a nomination letter that describes the professional impact and, if available, provides evidence of impact (e.g., signals of usage, professional or press citations, etc.). Submissions are to be sent to the committee chair by August 31.

The committee may choose to approach appropriate editors at journals publishing management accounting research for their recommendations on published or forthcoming papers for the Award. The committee chair can then approach authors of recommended papers to invite their self-nomination. Again, submissions must be received by August 31.

Submissions not selected for the Award are not carried over to the next year. When communicating regrets to these submitters, the chair may invite them to consider resubmitting in the future.

Selection Committee: The selection committee will be composed of practitioner representatives nominated by the sponsoring organizations. Early in September the chair will provide a packet of papers and nomination letters to the practitioner committee members, who will then identify reviewers within their respective organizations to read, rate, and provide comments on all submissions. The chair will receive ratings and feedback and work with the committee members to identify the winning paper. While single-paper winners are preferred, it is possible for the Award to be shared by two papers. Authors for the Award should be notified by October 31.

Presentation of Award: The Award will be presented at the Management Accounting Section Midyear Meeting in January. Prior winners of the Award are listed on the AAA MAS website.

Process details and sample communication and evaluation documents for the Award are maintained and shared forward by committee chairs.

Sample Call for Nominations – AAA MAS Lifetime Contribution to Management Accounting Award

Nominations are being solicited for the 20XX Management Accounting Section Lifetime Contribution to Management Accounting Award, generously sponsored by the Association of International Certified Professional Accountants.

Purpose: The purpose of the award is to recognize individuals who have made significant contributions to management accounting education, research and/or practice over a sustained period of time through scholarly endeavors, teaching excellence (including educational innovation and mentorship of students), and/or service to the Management Accounting Section and/or related professional organizations. Through bestowing this award, the Section recognizes the recipient as a role model for current and future management accounting scholars. This award will normally be given every year, based upon the availability of eligible candidates.

Eligibility: Since the purpose of the award is to recognize lifetime contributions in the field of management accounting, eligibility is not restricted to academics. However, a member of the American Accounting Association and the Management Accounting Section is preferred.

Current members of the Lifetime Contribution to Management Accounting Award Committee and the Management Accounting Section Executive Committee are ineligible for the award.

Nomination Procedures: Nomination of a candidate is confidential. Anyone wishing to nominate a candidate for the award should submit a letter nominating the candidate, any supporting materials such as letters from other supporters of the candidate and, where possible, a current Curriculum Vitae.

Nominations submitted in prior years will be considered along with nominations submitted this year. Updates to previous nominations are welcome, which can include an updated letter, supporting materials, and/or Curriculum Vitae. Awards are not given posthumously, however.

The closing date for nominations is September 1. Materials should be sent by **September 1, 20XX** to the Chair of the Award Selection Committee: [name, university affiliation, email address].

Award Committee: The Award Committee consists of the three (3) most immediate past presidents of the MAS each serving staggered three (3) year terms. The most senior member, i.e., the member with one year remaining on his or her term, will serve as chair. For the 20XX award, the chair is [name, university affiliation].

Award and Presentation: The winner will receive a plaque and \$3,500, generously sponsored by the AICPA. The award will be presented at the Management Accounting Section Midyear Meeting in January 20XX.

Prior winners of the award are listed on the AAA MAS website [insert link].

	Best MA Paper at Annual Mtg.	Jim Bulloch Award	Best Early-Career Researcher	MA Dissertation Award	Notable Cont. to MA Literature	Midyear Meeting Best Paper	JMAR Best Paper	Impact on MA Practice	Lifetime Contribution to MA	Best Case at Case Conference
Sponsor	---	IMA	AICPA	IMA	---	---	CPA Canada	AICPA	AICPA	IMA
What winner(s) receive (monetary prize is total; multiple winners split prize)	plaque	plaque + \$2,000	plaque + \$2,000	winner: plaque + \$1,000; runner up: plaque + \$250; plaques for supervisors	plaque + \$1,000	plaque	plaque + \$2,000	plaque + \$2,000	plaque + \$3,500	plaque + \$1,000
Eligibility criteria (to receive monetary prizes, winner(s) must be MAS members)	---	---	prior 5 years (for 20x9 award, graduated after 1/1/20x4, publications before 12/31/20x8); winner must be MAS member	prior year graduate (for 20x9 award, graduated in 20x8)	prior 5 years (for 20x9 award, publications from 1/1/20x4 through 12/31/20x8)	---	prior 3 years (for 20x9 award, published in JMAR in 20x6, 20x7, or 20x8)	prior 5 years (for 20x9 award, published 8/1/20x3 through 7/31/20x8); winners must be MAS members	---	---
Web page changes and call for nominations to President	Sept. 15 (web page changes only; no call)	Sept. 15				April 15 (web page changes only; no call)	April 15			April 15 (web page changes only; no call)
First call for nominations sent to members	n/a	Oct. 1				n/a	April 30			n/a
Reminder call sent to members	n/a	Jan. 31				n/a	July 15			n/a
Nominations due	Coordinate w/ Meeting Lead in April	March 1				Coordinate w/ Meeting Lead in Sept.	September 1			Coordinate w/ Meeting Lead in July
Selection of winners by	June 15	May 15				Nov. 1	October 15			Sept. 1
Presented when?	Annual Meeting, Monday MAS Business Meeting and Lunch					Midyear Meeting, Friday Lunch			Case Conference	

Annual Meeting Lead and Co-Lead Directors

Term of Service

The coalition of Lead- and Co-Lead Directors is designed such that “learning on the job” is facilitated and institutional memory is maintained in developing and organizing the management accounting sessions for the AAA Annual Meeting. The current year Co-Lead Director becomes the following year’s Lead Director.

The Lead Director consults with the President-Elect on the next Co-Lead, but the President-Elect is responsible for the final choice of next Co-Lead and extends the invitation to serve. To reflect the considerable international component of our membership, normally one Co-Lead will be from an institution based in the United States and the other Co-Lead will be from an institution based outside the United States. “Normally” recognizes that this approach is subject to the President-Elect being able to identify an international member willing to serve as a Co-Lead. Practice has also been to have Lead and Co-Lead Directors with different research expertise.

Because of the built-in institutional memory that is achieved in this way, the below tasks, duties and responsibilities are stated only in the broadest of terms. The specific details of the task are passed on from Lead to Co-Lead each year, and tweaked and improved upon as needed and in discussion with the AAA Annual Meeting Program Chair and the Section President.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible.
- Meeting organizers should not solicit sponsorships for any part of the program without first communicating with the Section President.
- Attend the planning meeting of the AAA Annual Meeting Program Advisory Committee.
- The Annual Meeting Program Advisory Committee meeting is conducted by the AAA Program Chair to review the general timetable, deadlines, and procedures; proposed call for submissions; reviewer rating form; Annual Meeting website; conference theme, etc.
- Develop the management accounting sessions for the AAA Annual Meeting, including any and all arrangements related to:
 - Soliciting papers, panel session ideas, reviewers, discussants and moderators.
 - Regularly tracking papers submitted, reviewers assigned and reviews completed.
 - Selecting papers for sessions of various types based upon blind reviews.
 - Scheduling sessions (based upon time slots allocated by the Annual Meeting program chair, presumably proportional to the number of papers submitted to each Section).
 - Providing the Section President with a list of authors whose papers were scheduled for the program but who subsequently withdrew.
 - Scheduling moderators and discussants (if used).
 - Select a shortlist of papers to forward to the Committee Chair for the Best Management Accounting Paper at the Annual Meeting Award.
 - Identify and select reviewers for the Outstanding Reviewer at the AAA Annual Meeting Award

- Attend the Annual Meeting, Section Business Meeting and Lunch and Operating Committee meeting, and handle any last-minute emergencies (e.g., cancellations). If the Lead cannot attend, s/he should arrange for the Co-Lead to assume these duties.
- For the Lead, become the Chair of the “Best Management Accounting Paper at the Annual Meeting Award” Committee for the next AAA Annual Meeting.

Meetings (Lead Director only)

January: Executive Committee Meeting at MAS Midyear Meeting
August: Business Meeting and Lunch and Operating Committee Meeting at AAA Annual Meeting

Midyear Meeting Lead and Co-Lead Directors

Term of Service

The coalition of Lead- and Co-Lead Directors is designed to facilitate “learning on the job” and maintain institutional memory regarding the development and organization of the Section’s flagship Midyear Meeting. The current year’s Co-Director becomes the following year’s Lead Director.

The Lead of the Research Conference is the unofficial head of the trio of organizers of the three Midyear Meeting events (Research Conference, IMA Doctoral Colloquium, and CGMA Teaching Symposium). S/he coordinates with the President at the time the meeting, who is the final authority on any big-picture decisions or conflicts.

The Lead Director consults with the President-Elect on the next Co-Lead, but the President-Elect is responsible for the final choice of next Co-Lead and extends the invitation to serve. To reflect the considerable international component of our membership, normally one Co-Lead of either the Doctoral Colloquium or the Midyear Meeting will be from an institution based in the United States and the other Co-Lead will be from an institution based outside the United States. “Normally” recognizes that this approach is subject to the President-Elect being able to identify a member from the alternate location willing to serve as a Co-Lead. Generally, it is preferred that the Lead and Co-Lead Directors have different research expertise.

Because of the built-in institutional memory that is achieved in this way, the below tasks, duties and responsibilities are stated only in the broadest of terms. The specific details of the task are passed on from Lead to Co-Lead Director each year, and tweaked and improved upon each round as needed and in discussion with the Section President.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities of the Midyear Meeting Lead and Co-Lead Directors

- Coordinate with the other organizers of the three mid-year meeting events, as well as the current president.
- Participate in, and attend, all Section functions as required and as reasonably possible.
- Oversee the complete planning and organization of the Section’s Midyear meeting, including any and all arrangements related to:
 - Conference location and hotel selection (see additional information below).
 - Conference publicity and registration.
 - Calls for papers.
 - Calls for volunteers.
 - Coordinate with the Section President-Elect to identify and select track chairs who will assist with the paper review, paper selection, and discussant selection processes with the President-Elect being responsible for the final choice of track chairs.
 - Conference program design, including plenary, paper, and panel sessions.
 - Working with the Committee Chair for the Best Case at the MAS/IMA Teaching Case Conference Award to have a concurrent session showcasing the winning case and recognize the winner at the Midyear Meeting.
 - Selecting a shortlist of papers to forward to the Best Paper Award Committee Chair.

- Coordinate with track chairs to identify and select reviewers for the Outstanding Reviewer at the Midyear Meeting Award with Lead- and Co-Lead Directors being responsible for the final choice.
- Coordinate with track chairs to identify and select discussants for the Outstanding Discussant at the Midyear Meeting Award with Lead- and Co-Lead Directors being responsible for the final choice.
- Providing the Section President with a list of authors whose papers were scheduled for the program but who subsequently withdrew.
- Work with the AAA staff and Section leadership to prepare meeting budget projections and do post-meeting comparisons of budget to actual results.
- Attend the Midyear Meeting and the Section Executive Committee meeting, and handle any last-minute emergencies (e.g., cancellations). If the Lead-Director cannot attend the meeting, s/he should arrange for the Co-Director to assume these duties.
- For the Lead Director, become the Chair of the Best Paper Award Committee for the next Midyear meeting.
- Meeting organizers should not solicit sponsorships for any part of the program without first communicating with the Section President.
-

Meetings (Lead Director only)

January: Executive Committee Meeting at MAS Midyear Meeting

August: Business Meeting and Lunch and Operating Committee Meeting at AAA Annual Meeting

Additional Information

Given that a considerable proportion of our Section members are not from the United States, and given that our Midyear meeting is attended by many participants from outside of the United States, a practice has developed over time to hold the Midyear meeting in cities that provide relatively convenient access for all members. Convenient access might reflect a limited number of flights/connections for those travelling internationally (with convenient connections when required) and the possibility of a direct flight for those travelling domestically. While that will not always be possible for all participants, consideration to locations where transportation to the meeting is relatively convenient might enhance participation.

In addition, past practice has been to rotate the Midyear Meeting location between the western, central, and eastern parts of the United States.

Midyear Meeting Track Chairs

Term of Service

Midyear Meeting Track Chairs are intended to help the Midyear Meeting Lead- and Co-Lead Directors organize the paper reviewing and selection process for the Midyear Meeting. The term of service is one year with the possibility to renew it once.

The President-Elect consults with the Midyear Meeting Lead- and Co-Lead Directors on the Track Chairs, but the President-Elect is responsible for the final choice of the Track Chairs and extends the invitation to serve. Each methodological track at the Midyear Meeting should have at least one Track Chair. Tracks that are expected to receive a high number of submissions can have more than one Track Chair. Both Midyear Meeting Lead- and Co-Lead Directors also serve as Track Chairs for the appropriate track.

Tasks, Duties and Responsibilities

- Review papers submitted to their track to ensure that they are correctly classified.
- Assign reviewers to each paper based on the list of reviewers provided by the Midyear Meeting Lead and Co-Lead Directors.
- Follow-up with reviewers as needed to ensure that each paper receives quality reviews in a timely manner.
- Based on reviews, make acceptance/rejection recommendation about every paper submitted to their track to the Midyear Meeting Lead- and Co-Lead Directors.
- Suggest papers (in general one or two) to the Midyear Meeting Lead- and Co-Lead Directors that can be included on the shortlist of papers for the Midyear Meeting Best Paper Award.
- Suggest a discussant for each paper accepted in their track to the Midyear Meeting Lead- and Co-Lead Directors.
- Coordinate with the Midyear Meeting Lead- and Co-Lead Directors to identify and select discussants for the Outstanding Discussant at the Midyear Meeting Award.

IMA Doctoral Colloquium Lead and Co-Lead Directors

Term of Service

The coalition of Lead- and Co-Lead Directors is designed such that “learning on the job” is facilitated and institutional memory is maintained in developing and organizing the Section’s Doctoral Colloquium. The current year Co-Lead Director becomes the following year’s Lead Director.

The Lead Director consults with the President-Elect on the next Co-Lead, but the President-Elect is responsible for the final choice of next Co-Lead and extends the invitation to serve. To reflect the considerable international component of our membership, normally one Co-Lead of either the Doctoral Colloquium or the Midyear Meeting will be from an institution based in the United States and the other Co-Lead will be from an institution based outside the United States. “Normally” recognizes that this approach is subject to the President-Elect being able to identify an international member willing to serve as a Co-Lead. Past practice has also been to have Lead and Co-Lead Directors with different research expertise.

Because of the built-in institutional memory that is achieved in this way, the below tasks, duties and responsibilities are stated only in the broadest of terms. The specific details of the task are passed on from Lead to Co-Lead Director each year, and indeed tweaked and improved upon each round as needed and in discussion with the Section President.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible.
- The Lead of each of the three Midyear Meeting events (Research Conference, IMA Doctoral Colloquium, and CGMA Teaching Symposium) forms a trio of organizers. The Lead of the Research Conference is the unofficial head of the trio, with the President at the time the meeting the final authority on any big-picture decisions or conflicts.
- Meeting organizers should not solicit sponsorships for any part of the program without first communicating with the Section President.
- In close collaboration with the Section’s Midyear Meeting Lead Director, oversee the complete planning and organization of the Section’s Doctoral Colloquium, including any and all arrangements related to:
 - Doctoral Colloquium publicity, including insuring that in all communications and at every appropriate occasion the generous sponsorship of the IMA is acknowledged.
 - Calls for applications, application reviews, and registration.
 - Admission decisions, using procedures described in the additional information below.
 - Doctoral Colloquium program design and speaker invitations. Normally the program will reflect the breadth of methods used in management accounting research and will include participation of faculty based outside the United States. “Normally” recognizes that this approach is subject to the colloquium organizers being able to identify international members willing to participate.
- Attend the Doctoral Colloquium and the Section Executive Committee meeting, and handle any last-minute emergencies (e.g., cancellations). If the Lead Director cannot attend the meeting, s/he should arrange for the Co-Lead to assume these duties.

Meetings (Lead Director only)

January: Executive Committee Meeting at MAS Midyear Meeting

Additional Information

The Doctoral Colloquium is generally capped at 60 students. Only management accounting Ph.D. students will be accepted. Individuals who are not PhD students will not be accepted (e.g., junior faculty; individuals interested in accounting PhD programs). Consistent with the considerable international component of our membership, 15 colloquium spots will be reserved for students from outside the United States. Utilization of all 15 spots will be subject to receiving a sufficient number of applications from eligible international students. More than 15 international students may be accepted in any given year depending on the total number of applications received from all eligible students.

The IMA sponsorship generously covers 50 hotel rooms, 60 conference fees, and food and beverages for the event. The Section has agreed to cover the food and beverage costs of students in excess of 60, with the approval of the Section President and Secretary-Treasurer.

If the applications exceed 60, acceptances will be allocated this way.

- Ranking the students on year remaining in the program. Those closer to completing program are ranked higher.
- Within year of the program, ranking students on the date they applied with the earlier applied students ranking higher.
- Allocating the first 50 ranked students with a hotel room, conference fees, and food and beverages during the day.
- Allocating numbers 51-60 conference fees and food and beverages during the day.
- Allocating students after 60 food and beverages during the day.

When a student does not confirm or does not show up, the student shall be removed from the ranking and everyone moves up one place in the ranking for receipt of funding.

Appendix A

Operating Document for the Management Accounting Section (MAS) PhD Student Fund

Purpose

The Management Accounting Section (MAS) has a responsibility to attract and foster future generations of highly qualified management accounting faculty whose teaching, research, and service are respected by colleagues throughout the academy. In her January 2016 acceptance speech for our Lifetime Contribution to Management Accounting Award, Dr. Susan Haka of Michigan State University challenged our members to include financial support amongst our efforts to attract and foster management accounting doctoral students. She earmarked her \$3,500 award to seed a support fund and committed to personally match contributions up to \$5,000 per year.

Thereafter, the MAS created the MAS PhD Student Fund to include Sue Haka's original seed funding and members' additional contributions. It is a temporarily restricted fund for the purpose of attracting and supporting management accounting doctoral students. Possible uses include offsetting management accounting doctoral students' costs to attend management accounting conferences or to conduct research. Initial use of the funding (in January 2020) occurred in conjunction with the inaugural MAS PhD Student Mentorship Program, in which third- and fourth- year students applied for the program by submitting a research proposal. Students accepted for the program were matched with faculty members to discuss their research proposals, and received up to \$500 as reimbursement for conference-related travel costs. Based on student and faculty participant feedback, the Doctoral Colloquium leaders and the PhD Student Fund Task Force recommend continuing the PhD Student Mentorship Program, taking into account participant feedback. (For in-person conferences (or attendees), the Task Force voted to reimburse travel costs, but not the conference registration fee. For virtual conferences (or attendees), the new MAS PhD Student Fund Board may wish to reimburse the registration fee since there will be no travel costs.)

With outside programs such as the Accounting Doctoral Scholars (ADS) program heretofore providing funding only for doctoral candidates pursuing audit or tax, this initiative was recognized by the MAS as filling a critical need to support doctoral candidates engaging in the study of management accounting. Beginning with Fall 2021 enrollments, the ADS program will fund three additional disciplines: management accounting, systems, and financial accounting with a focus on data analytics (<https://www.adsphd.org/>). Nevertheless, the MAS anticipates a need for further support of management accounting doctoral students.

Oversight of PhD Student Fund

A PhD Student Fund Board will be established to manage contributions to and uses of the fund. The Board will consist of four to six Section members representing perspectives from a cross-section of members, such as US and international members and the younger membership of the Section. Members will serve a one-year term with possible reappointment to multiple terms. Final guidelines will be approved by the MAS Executive Committee, incorporated into the MAS Operations Manual, and regularly updated thereafter.

The PhD Student Fund Board chair will be appointed by the President-Elect. The term of service begins at the Annual Meeting at which the President-Elect becomes President and ends at the Annual Meeting the following year. The Chair can be reappointed to multiple terms.

The Chair should consult with the President-Elect to select the PhD Student Fund Board. However, the choice of and responsibility for asking prospective board members lies with the President-Elect.

The PhD Student Fund Board will be overseen by the MAS Operating Committee.

Calls for Contributions

Each year, the PhD Student Fund Board shall establish fund balance and fundraising goals in accordance with procedures in the MAS Operations Manual. The MAS Operating Committee shall be responsible for approving these goals.

The MAS President shall be responsible for soliciting contributions from the membership and/or from outside organizations to meet approved goals. Solicitations will incorporate information about available matching funds, if any.

Use of Funds

Each year, the PhD Student Fund Board shall budget how much of the fund will be spent, in accordance with procedures in the MAS Operations Manual. The MAS Operating Committee shall be responsible for approving this budget.

Given the approved budget, the PhD Student Fund Board shall review and approve requests for funding in accordance with procedures in the MAS Operations Manual.

Reporting

The PhD Student Fund Board shall be responsible for providing the MAS President with a report of fund and Board activities before the AAA Annual Meeting. The President shall present a summary of this report to members at the MAS Business Meeting and Lunch at the Annual Meeting.

MAS PhD Mentorship Program Travel Reimbursement Process

- The Management Accounting Section (MAS) Doctoral Colloquium leaders will select approximately 20-30 PhD students to receive a travel reimbursement up to \$500. (The number of students and the amount of reimbursement may depend on the funds and number of faculty mentors available.)
 - This reimbursement is in addition to the IMA hotel reimbursement for one night's stay.
- The MAS will email the list of selected students to the AAA Meeting Manager and cc the MAS President.
 - This list should include the students email address, the amount of reimbursement authorized and what qualifies for reimbursement (air fare, car service, etc.). The following items are reimbursable in line with AAA reimbursement policy (<https://aaahq.org/About/Governance/Policies-Procedures/Receipt-Disbursement-Reimbursement-of-Funds>): meals and incidentals, hotel, air and public transportation, car mileage.
- The AAA Meeting Manager will then send the selected students a reimbursement instruction email with the AAA reimbursement form attached.

- This reimbursement form will be populated with the GL code(s) for the PhD Student Travel Fund that were received from the AAA Finance Department.
- Once the meeting is over, the student will complete the reimbursement form and submit with their receipts either via email or hard copy to the AAA Meeting Manager **within 30 days of the close of the meeting.**
- The AAA Meeting Manager will review each student's submitted reimbursement documentation for accuracy when received.
- If complete, the AAA Meeting Manager will then email the information to the MAS Treasurer for review.
- If incomplete or needs correction, the AAA Meeting Manager will contact the student and resolve the issue before forwarding the information to the Treasurer.
- Once the Treasurer reviews the reimbursement, the Treasurer will then email the reimbursement documents back to the AAA Meeting Manager with his/her approval within the body of the email and cc the Section President.
 - The cc to the Section President will serve as approval unless the Section President reaches out to the AAA Meeting Manager with any issues.
 - Note: The MAS President will have been previously informed of the list of the selected PhD Students and the reimbursement information by the MAS on the front end once the students are selected.
- The AAA Meeting Manager will then print all and verify all of the information and forward to the Finance Department for processing.

Please Note: If a PhD Student requests a wire transfer for reimbursement, the MAS will be charged for any and all wire transfer fees. Depending on the banking institution, there may be wire transfer fees from both the sending and receiving banking institution.

Appendix B

Sample Call for Applying to the MAS PhD Student Mentorship Program

<http://aaahq.org/Meetings/2020/Management-Accounting/PHD-MENTORSHIP-PROGRAM>

With generous support from the MAS PhD Student Fund, the **MAS PhD Mentorship Program** will take place during the **20XX IMA Doctoral Colloquium!**

What is it?

Participating students meet with two assigned faculty mentors for 20-30 minutes during the IMA Doctoral Colloquium and receive feedback on a research proposal.

Those selected for the program will receive up to \$500 as a reimbursement of conference travel costs (e.g., airfare, hotel) from the MAS PhD Student Fund.

Why should students apply?

This is a fantastic opportunity to spend one-on-one time with senior researchers and receive valuable feedback on your research proposal.

Who is eligible?

3rd and 4th year PhD students.

Colloquium attendees not participating in the mentorship program will engage in a 90-minute roundtable Q&A with resident faculty where they will have an opportunity to follow-up on topics discussed earlier in the day.

How do students apply?

To apply, send a completed research “pitch template” to doctoral colloquium lead (name and email) and doctoral colloquium co-lead (name and email) by **August X, 20XX**.

The “pitch template” form and a sample completed “pitch template” [CLICK HERE](#)

Applicants will be notified of admittance decisions by Sept X, 20XX.

What happens after students are accepted to the MAS PhD Student Mentorship Program?

Once admitted, students will be informed of the faculty mentors with whom they are matched.

Prior to the Colloquium, matched students and faculty mentors can discuss whether any updates have been made to the research proposal, the aspects of the proposal for which feedback is desired, and any other pertinent issues related to the proposal.

Want to be a faculty mentor?

Please email doctoral colloquium lead (name and email) and doctoral colloquium co-lead (name and email) as soon as possible.

Committee Chair, CGMA Teaching Symposium

Term of Service and Committee Composition

The President-Elect appoints the Teaching Symposium Committee Chair. The Chair then consults with the President-Elect to select a committee of four to eight members to organize the Symposium. One member of the committee must be from the AICPA. The President-Elect is responsible for the final choice of Committee members and extends the invitations to serve.

The Chair also consults with the President-Elect on the next Committee Chair, who is generally a member of the current Committee. The President-Elect is responsible for the final choice of the next Committee Chair.

This structure is designed such that “learning on the job” is facilitated and institutional memory is maintained in developing and organizing the Teaching Symposium. Because of the built-in institutional memory that is achieved in this way, the below tasks, duties and responsibilities are stated only in the broadest of terms. The specific details of the task are passed on from Chair to Chair each year, and tweaked and improved upon each round as needed and in discussion with the Section President.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible.
- The Lead of each of the three Midyear Meeting events (Research Conference, IMA Doctoral Colloquium, and AICPA Teaching Symposium) forms a trio of organizers. The Lead of the Research Conference is the unofficial head of the trio, with the President at the time the meeting will be held the final authority on any big-picture decisions or conflicts.
- Meeting organizers should not solicit sponsorships for any part of the program without first communicating with the Section President.
- In close collaboration with the Section’s Midyear Meeting Lead Director, oversee the complete planning and organization of the Teaching Symposium, including any and all arrangements related to:
 - Teaching Symposium publicity, including insuring that in all communications and at every appropriate occasion the generous sponsorship of the AICPA is acknowledged.
 - Calls for submissions, submission reviews, and acceptances in accordance with the goals of that year’s Symposium.
 - Teaching Symposium program design, including plenary, panel, discussion and case/mini-classroom sessions.
 - Teaching symposium registration.
 - Ensuring that the Teaching Symposium meets the terms of the AICPA sponsorship agreement.
- Attend the Teaching Symposium and handle any last-minute emergencies (e.g., cancellations).

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting

MAS/IMA Case Conference Lead and Co-Lead Directors

Term of Service

The coalition of Lead- and Co-Lead Directors is designed such that “learning on the job” is facilitated and institutional memory is maintained in developing and organizing the Section’s Case Conference. The current year Co-Lead Director becomes the following year’s Lead Director.

The Lead Director consults with the President-Elect on the next Co-Lead, but the President-Elect is responsible for the final choice of next Co-Lead and extends the invitation to serve.

Because of the built-in institutional memory that is achieved in this way, the below tasks, duties and responsibilities are stated only in the broadest of terms. The specific details of the task are passed on from Lead to Co-Lead Director each year, and indeed tweaked and improved upon each round as needed and in discussion with the Section President.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

- Work with the President-Elect and the IMA Liaison to determine the Case Conference date, location, and hotel selection.
- Meeting organizers should not solicit sponsorships for any part of the program without first communicating with the Section President.
- In close collaboration with the IMA Liaison, oversee the complete planning and organization of the MAS/IMA Case Conference, including any and all arrangements related to:
 - Case Conference publicity, including insuring that in all communications and at every appropriate occasion the generous sponsorship of the IMA is acknowledged.
 - Calls for case submissions, submission reviews, and selection decisions.
 - Case Conference program design, including plenaries, panels, concurrent sessions, and social events.
 - Registration.
 - Take photos of presentations of awards and send to Communication Director.
- Attend the Case Conference and handle any last-minute emergencies, such as cancellations. If the Lead Director cannot attend, s/he should arrange for the Co-Director to assume these duties.

Meetings (Lead Director only)

January: Executive Committee Meeting at MAS Midyear Meeting

October/November: MAS/IMA Teaching Case Conference

AICPA Liaison

Term of Service

Liaison will be appointed by the President-Elect. Ideally the Liaison is a representative of the AICPA.

The term of service begins at the Annual Meeting at which the President-Elect becomes President and ends at the Annual Meeting the following year. Liaison can be reappointed to multiple terms.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible.
- Coordinate any ongoing activities between the Section and the AICPA.
- Work with the AICPA to discuss, and develop as appropriate, any initiatives of mutual interest.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting
August: Business Meeting and Lunch at AAA Annual Meeting

CIMA Liaison

Term of Service

Liaison will be appointed by the President-Elect. The AICPA and CIMA are part of the same global organization. The AICPA Liaison is ideally a representative from the AICPA, so to insure equal representation across all partner organizations on the MAS Executive Committee, the CIMA Liaison is ideally a faculty member.

The term of service begins at the Annual Meeting at which the President-Elect becomes President and ends at the Annual Meeting the following year. Liaison can be reappointed to multiple terms.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible.
- Coordinate any ongoing activities between the Section and CIMA.
- Work with CIMA to discuss, and develop as appropriate, any initiatives of mutual interest.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting
August: Business Meeting and Lunch at AAA Annual Meeting

CPA Canada Liaison

Term of Service

Liaison will be appointed by the President-Elect. Ideally the Liaison is a representative of CPA Canada.

The term of service begins at the Annual Meeting at which the President-Elect becomes President and ends at the Annual Meeting the following year. Liaison can be reappointed to multiple terms.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible.
- Coordinate any ongoing activities between the Section and CPA Canada.
- Work with CPA Canada to discuss, and develop as appropriate, any initiatives of mutual interest.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting
August: Business Meeting and Lunch at AAA Annual Meeting

IMA Liaison

Term of Service

Liaison will be appointed by the President-Elect. Ideally the Liaison is a representative of the IMA.

The term of service begins at the Annual Meeting at which the President-Elect becomes President and ends at the Annual Meeting the following year. Liaison can be reappointed to multiple terms.

Deliverables

Provide a report of activities to the Secretary-Treasurer for the Executive Committee Meeting in January and the Operating Committee Meeting in August.

Tasks, Duties and Responsibilities

- Participate in, and attend, all Section functions as required and as reasonably possible.
- Coordinate any ongoing activities between the Section and the IMA.
- Work with the IMA to discuss, and develop as appropriate, any initiatives of mutual interest.

Meetings

January: Executive Committee Meeting at MAS Midyear Meeting
August: Business Meeting and Lunch at AAA Annual Meeting

Disbursement / Reimbursement and Other Policies

General Information

Per AAA policy, all expenses must be approved by Section President and Secretary/Treasurer prior to reimbursement from the Management Accounting Section.

Current AAA reimbursement policies and the AAA reimbursement form are on the AAA HQ website. Some unusual circumstances may arise in reimbursements. Past practice given unusual transportation to the meeting city has reimbursed for half of the lowest airline fare. In the case of car rental, past practice has reimbursed for half the cost of an airport shuttle.

Meeting Reimbursement and Honoraria Policies

Executive Committee Members: When attendance at the Midyear Executive Committee meeting necessitates an additional night's stay for the Midyear Meeting, Section members who have registered to attend the Midyear Meeting are eligible for reimbursement for the following:

- One night's lodging
- One day of meals (maximum = AAA per diem)
- One half of all transportation costs

JMAR Conference presenting authors: Each JMAR Conference presenting author is eligible for a \$200 expense reimbursement. Requests should be sent to the Secretary/Treasurer after the Midyear Meeting.

Lifetime Contribution Award Recipients: Travel expenses are paid for the meeting at which the award is presented.

Plenary speakers at the Midyear Meeting: If they are not AAA members, they are reimbursed for economy-class airfare, hotel, transportation, and AAA per diem for meals not provided as part of the conference. They receive free conference registration but no honoraria.

Practitioners serving on panels at meetings: For the Midyear Meeting or Case Conference, free conference registration but no travel expense reimbursement or honoraria. For the Annual Meeting or a Region Meeting, no free conference registration, travel expense reimbursement, or honoraria.

Practitioners attending meetings but not speaking: No travel expense reimbursement. Free conference registration up to the number noted with the Midyear Meeting sponsorship policy; otherwise conference registration fee must be paid.

Meeting Lead and Co-Lead Directors: No travel expense reimbursements beyond those described for attending the Executive Committee Meeting. Organizers can discuss the possibility of hotel room upgrades with the AAA Staff helping to organize the meeting.

JMAR Submission Fees and Meetings

Papers accepted for concurrent sessions at meetings are not exempt from JMAR submission fees.

JMAR Senior Editor's Stipend, Travel, and Budget

The JMAR Senior Editor receives \$4,000 per year to help his/her university defray expenses associated with the journal.

Subject to pre-approval from the Section President and Secretary-Treasurer, the Section will reimburse 100 percent of the Senior Editor's unreimbursed expenses, including travel, in excess of his/her stipend that are associated with attending meetings as a representative of the Management Accounting Section or other JMAR activities.

The JMAR Senior Editor should submit an annual budget of such activities to the Section President and Secretary/Treasurer, submit expenses to the Secretary/Treasurer for reimbursement as incurred, and provide an accounting of actual expenses compared to budget to the Section President and Secretary/Treasurer.

Awards

The IMA reimburses the Section for the following awards:

- Management Accounting Dissertation Award
- Jim Bulloch Award for Innovations in Management Accounting Education
- Best Case at MAS/IMA Teaching Case Conference Award

The Association of International Certified Professional Accountants reimburses the Section for the following awards:

- Impact on Management Accounting Practice Award
- Lifetime Contribution to Management Accounting Award
- Best Early-Career Researcher in Management Accounting Award

The CPA Canada reimburses the Section for the following awards:

- JMAR Best Paper Award

The Section sponsors the following award:

- Notable Contribution to Management Accounting Literature Award

See the overview of Section Awards for current amounts.

For monetary awards:

- When there is more than one recipient of an award (e.g., when a paper has multiple authors; when there is a tie), the winners will equally share the award.
- To receive his/her share of the monetary prize, each winner must be a member of the Section. Award committee chairs are responsible for working with the AAA to verify winners' membership status. A non-member can join the Section at any time by logging into his/her AAA account and paying the Section membership fee.
- To process award checks, the AAA requires recipients to complete a form. Award committee chairs are responsible for working with the AAA to obtain completed forms from winners.

Other Policies

Requests to solicit Section members (to, e.g., do surveys, gather research data) are generally denied. However, on a case-by-case basis, such a request may be reviewed by the Section President and all members of the Presidents' Strategy Advisory Board and requires unanimous approval.

Midyear Meeting Sponsorship Policy

Sponsor level	Amount	Recognition/benefits and example sponsored event
Conference sponsor	\$1,000-\$2,000	<ul style="list-style-type: none"> • Recognition in front of conference program as Conference Sponsor.
Bronze sponsor	\$2,000-\$4,000	<ul style="list-style-type: none"> • Recognition in front of conference program as Bronze sponsor. • Recognition in conference program next to listing of particular event. • Signage at door of event noting sponsoring organization. <p><i>This level of sponsorship would fund a coffee break at the conference, or a display table for textbook or learning resource (as provided by the conference hotel).</i></p> <p><i>Two organizations could partner at the Bronze level to fund a Gold-level event.</i></p>
Silver sponsor	\$4,000-\$6,000	<ul style="list-style-type: none"> • Recognition in front of conference program as Silver sponsor. • Recognition in conference program next to listing of particular event. • Signage at door of event noting sponsoring organization. • One complementary conference registration. <p><i>This level of sponsorship would fund a breakfast at the conference or two coffee breaks.</i></p> <p><i>Two organizations could partner at the Silver level to fund a Gold-level event.</i></p>
Gold sponsor	> \$6,000	<ul style="list-style-type: none"> • Recognition in front of conference program as Gold sponsor. • Recognition in conference program next to listing of particular event. • Signage at door of event noting sponsoring organization. • Two complementary conference registrations. • Two complimentary lunch tickets to Annual Meeting MAS Business Meeting and Lunch. <p><i>This level of sponsorship would fund a lunch or reception.</i></p>

Sponsors may also cover the costs of other aspects of the conference, such as the cost of printing the conference program or audiovisual equipment. These sponsors can be recognized based on how their sponsorship fits into the above grid at the appropriate cost level.