



AAA DEIB Update April 2023

Prior Update

In January 2022, we posted a final response to the DEI Task Force formed to provide the Board recommendations. In that response, we noted that subsequent updates will be reviewed by the DEI Committee and communicated to the membership, given that the Task Force has completed its charge.

In the pages below, we summarize our response (in italics) as of January 2022 including future plans. We then provide an updated status and continuing future plans. We welcome any further input or suggestions from members.

1. *Benchmarks - We have established relationships with the AICPA, AACSB, CAQ, and IMA, and will leverage these relationships as we build our own DEI strategy. The DEI Committee will also reach out to the leadership of the AOM, AMA, and AFA to initiate a conversation about their journey and how we might learn from them or obtain educational resources that could benefit our DEI Resources web page. The Global Gathering has organized a DEI work group to share strategies and plans with our international association counterparts (e.g., CAAA, EAA, BAA).*

The AAA CEO met with the leaderships of AOM and AMA in November 2022. They indicate AAA is ahead of them on the journey. We shared our DEIB certificate with them and a link to our DEI website. Meetings, supported by the PhD Project, will continue to occur approximately twice per year.

2. *Code of Conduct - The AAA CEO developed and instituted an Employee Code of Conduct and an Event Code of Professional Conduct for members as well as any non-member participants engaged in AAA activities in early 2021. Both include expectations around DEI. The Event Code of Professional Conduct can be found at:*

<https://aaahq.org/About/AAA-Event-Code-of-Professional-Conduct>. This Event Code of Conduct applies to any event supported by the AAA from virtual and in person meetings to committee and Board/Council meetings, and it applies to any attendee, even individuals who are not AAA members. Our legal counsel also noted that all academics are also covered by their institution's code of conduct when acting in a capacity for the institution off campus. At the same time, AAA contracted with a third-party global provider, Syntrio Lighthouse, so members have a place outside the AAA to report Code of Conduct violations.

Completed; no further updates.

3. *Professional staff or BOD position*

The CEO is currently conducting a search for a new full-time professional staff Director of DEI. The Board changed the Director Focusing on Intellectual Properties

to the Director Focusing on DEI (with the Vice President of Research taking over the Intellectual Property requirements). The Board appointed Dr. Matthew Anderson for an interim board position completing the last year of service of the retired Director Focusing on Intellectual Properties. The Council has nominated two candidates that are on the ballot for the full three-year term beginning August 2022. The Board is proposing making this a Vice-President position, but doing so requires a bylaws change. The Governance Committee is working on a number of bylaws changes and we expect to put something forward for vote of the membership later this calendar year.

AAA hired its first Director (CDO) of DEIB in March 2022. In January 2023, the person stepped down for health reasons. AAA is reassessing this position and currently reassigned ongoing projects to other professional staff and/or volunteers. The bylaws change establishing the board position VP-DEI was approved and Norma Montague has been elected to the position. As such, she is also Chair of the DEI Standing Committee.

The Board implemented a DEI Committee with nine members and the Management Team populated the inaugural committee. See <https://aaahq.org/About/Director/2021-2022-AAA-Committees-Task-Forces/Diversity-Equity-Inclusion-Committee> for the charge and members. To make this a standing committee requires a bylaws change which will be included in the bylaws change discussed above.

The bylaws change to make the DEI Committee a standing committee was approved. The committee is working on continuing the assessment of barriers and working with volunteers and staff to address them. Newly created DEIB resources, such as *The Architecture of Inclusion* certificate series, are also reviewed by the committee.

The AAA should have training (likely self-paced) for the Board of Directors and AAA staff, segment leaders (as well as for committee and task force members), journal editors, and council members as an element of their onboarding process. We identified an expert in DEI training who completed training for current and incoming board members during the May 2021 Strategic Retreat. The professional staff completed initial training in June 2021. A self-paced, online training certificate program has been designed and is being developed in the first half of 2022, with initial roll-out planned for summer 2022. The DEI Committee will evaluate the program and make recommendation for further training. We will encourage all members, particularly council representatives, segment leaders, and journal editors and reviewers, to complete the certificate program.

The first DEIB Foundations certificate consisting of 8 self-paced, online modules (divided into two certificates) is operational. Total registration as of April 17, 2023, is 287. As of April 17, 231 certificates have been issued to members for the first certificate (Modules 1-2) and 126 have been issued for the second certificate (Modules 3-8). We plan to encourage incoming editors of *The Accounting Review*

(TAR) to complete the certificate program. Another certificate, *The Inclusive Classroom*, is currently in the planning stages.

4. *Governance - The Governance Committee is charged with reviewing the policies related to selection of leaders and committees. In addition, the CEO has added an easy mechanism to volunteer for committees. Several emails were sent in Spring 21 regarding volunteering for committees. Volunteers were considered by the Management Team when populating committees. This process will continue in the future. A sub-committee of the DEI Committee is beginning work on evaluating policies related to journal editors, editorial boards, reviewers, etc., in coordination with the Publications Committee and the Research Committee.*

The revised process (indicated in italics) for selecting volunteers was continued in 2022. A sub-committee of the DEI Committee is meeting with the AAA Publications senior director to turn over the recommendations for policy changes to be drafted and circulated back to the DEI Committee for evaluation and ultimately to the CEO for approval.

5. *Support of DEI Research and its dissemination The Publications and Research Committees, in collaboration with a sub-committee of the DEI Committee (see 4 above) is being charged with this recommendation. The Annual Meeting featured a workshop on the pathway to reviewer/editor positions that could provide an example for sections with journals to also provide workshops in their midyear meetings.*

Planning is underway for the 2023 AAA Annual Meeting. The AAA is planning a DEIB series of at-large panel sessions as was done at the 2022 AAA Annual Meeting.

6. *Communications - Starting in 2021, we provide regular updates on DEI initiatives in both the Fall and Spring Newsletters as well as in selected multi-topic biweekly emails. Responsibility will be placed with the CEO and the professional staff Director of DEI (when filled) with review by the Director focusing on DEI. Our DEI webpage also contains regularly updated information. A subcommittee of the DEI Committee maintains and approves DEI webpage content and multi-topic emails.*

Biweekly DEI topic continues in the multi-topic emails, though in 2023 the emails are shortened and focus on encouragement and ideas for easily implementable actions members can take.

7. *Other--strategic plan, change management, partnerships - In July 2021, the Board began a strategic planning process that is continuing. In October, the Board met for a day and a half prior to the Diversity Section Midyear Meeting to work on our DEI vision, goals, and strategic priorities. One of our priority goals is to make a thorough assessment of our own policies and processes to identify and remove systemic barriers to success across our association. It was decided to add a B to DEI for belonging (DEIB) and to integrate our DEIB strategies into our overall strategies. A new model was developed to show that the vision foundation of the AAA should lie within an inclusive community built*

on pillars to support this community. See Appendix 2 for a graphic of our new model. The Board will continue to work on the strategic plan in 2022. Based on Council feedback, many of the segments are interested in DEI and would welcome Board leadership in this area. An initial focus of the Director focusing on DEI will be to communicate with leadership of each segment to determine what they are doing and where they need assistance.

The AAA entered into a partnership with IMA, NABA, CALCPA, CAQ and Gleim for a pilot project. The primary goal of the pilot is to increase the number of Black/African American students that transfer from two-year colleges in CA to four-year colleges. Another goal of the pilot is to identify diverse practitioners who would like to serve as adjuncts in two and four year colleges and universities. AAA will give these practitioners membership into the AAA so that they have access to the resources. In addition, AAA will provide a “Strategies for Success in the Classroom” conference for these practitioners.

AAA is partnering with the CAQ on a pilot in Principles courses in two and four year colleges and universities. The CAQ is developing short videos that show accounting graduates in unique and passion filled positions. These videos will be shown in the courses with a pre and post-test to measure effectiveness.

AAA has representation on a Pipeline Summit set up by AICPA and NASBA. The purpose of this group is to work on pipeline initiatives, including diversifying the pipeline.

The Board completed a larger, initial survey with focus groups and presented initial results in a town hall format at the 2021 Annual Meeting. Summary results will be posted to the DEI resource page. The Board plans to conduct brief surveys biannually and is in communication with The Diversity Movement to conduct the surveys.

A second survey was completed in June 2022. A pulse survey was completed in January 2023.

The CEO is in communication with other professional organizations. We are sharing information and are beginning to work on developing a diverse pipeline into the profession together. AAA signed on as a diversity research partner on the Global Diversity Survey by the IMA.

As noted above, the CEO continues communication with other professional organizations.

AAA Vision Graphic:

