



**American
Accounting
Association**

Council Meeting Minutes

Virtual Meeting

Friday, November 12, 2021

1:00 pm-5:30 pm

Council Members Attending		
<p>Board of Directors Robert Allen, President Mark Dawkins, President-Elect Elaine Mauldin, Past President Mark Beasley, Vice President-Finance Sarah McVay, Vice President-Research and Publications Beth Kern, Vice President-Education Ann Dzurainin, Director-Focusing on Membership Tim Rupert, Director-Focusing on Segments Matthew Anderson, Interim Director-Focusing on Diversity, Equity, and Inclusion John Hepp, Director-Focusing on Academic/Practitioner Interaction Anne Farrell, Vice President-Finance-Elect Yvonne Hinson, Chief Executive Officer</p>	<p>Council Officers Monte Swain, Chair Randal Elder, Chair-Elect Nancy Nichols, Past Chair</p> <p>International Members-at-Large Mandy Cheng Cristina Florio</p> <p>Region Representatives Kang Cheng, Mid-Atlantic Jason Stanfield, Midwest Khondkar Karim, Northeast Timothy Miller, Ohio Sandria Stephenson, Southeast Bambi Hora, Southwest Angela Woodland, Western</p>	<p>Section Representatives Jennifer Reynolds-Moehrle, AAH Jennifer Riley, AIS Alternate Fred Mittelstaedt, APLG LeAnn Luna, ATA Chad Simon, AUD Craig Sisneros, DIV Les Heitger, FA Brian Bushee, FARS D. Larry Crumbley, GIWB Suzanne Lowensohn, GNP Chris Skousen, IAS Shane Dikolli, MAS Vaughan Radcliffe, PI Robert Nehmer, SET Cassy Budd, TLC Sidney Askew, TYC</p>
Council Committee Chairs		
<p>Council Advocacy Review Committee (CARC) Vaughan Radcliffe</p>	<p>Council Committee on Awards Committees (CCAC) Mandy Cheng</p>	<p>Council Ballot Committee (CBC) Jason Stanfield</p>
Guests & Staff Attending		
<p>Erlinda Jones, Senior Director, Meetings and Programs Steve Matzke, Senior Director, External Relations Mark Van Zorn, Director of Information Technology Darlene Dobson, Executive Assistant Nancy Maciag, Communications Manager Shauna Bigelow, Segment Relations Manager Barbara Gutierrez, Governance Manager</p>		
Board & Council Members Not Attending		
<p>Giorgio Gotti, Director-Focusing on International</p>	<p>Alisa Brink, ABO Diane Janvrin, AIS</p>	



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MSF = Motion, Seconded, Failed

A. Welcome – Council Chair Monte Swain welcomed everyone to the meeting. Council participated in Zoom breakout rooms for introductions. Diversity Section Representative Craig Sisneros spoke about the loss of Sandra Shelton and the impact she made during her career, and he shared information about the PhD Project's Dr. Sandra Shelton Memorial Doctoral Scholarship Fund. Everyone joined in a moment of silence for Sandra and other AAA colleagues who we've lost. The agenda was reviewed with no questions or comments.

MSC to approve the minutes of the July 27, 2021 Council Meeting.

B. Chief Executive Officer Update – Chief Executive Officer Yvonne Hinson informed Council of current AAA membership numbers (over 500 new members this year; 6,039 total members). Upcoming marketing campaigns are planned for various groups who have never been contacted in the past. The 2021 Annual Meeting attendance was 2,099 attendees and 22 sponsors, compared to 2020 attendance of 1,446 attendees. The Call for Submissions for the 2022 Annual Meeting will open in November and the meeting will be in-person in San Diego. Members will be offered a virtual portion at a different time from the rest of the meeting. Yvonne announced the number of attendees at the recent fall meetings, and that a single-topic email to all members was sent today celebrating that our meetings are back in person and featuring pictures and quotes from several meeting attendees. A new Author Service Portal will be introduced in early 2022 offering more services to members. Print services will be moving from Allen Press to Sheridan at a substantial cost savings. Director of Publishing and Content Strategy Stephanie Austin is stepping back from full-time but may be available for special projects and consulting. A search committee will be formed to hire a new Senior Director of Publishing and Content Strategy and Stephanie will onboard and train that person. A new Career Center was launched in October with a new vendor offering more services at half the cost. A mini conference was held virtually with Brazil in November and was offered in Portuguese and English. The AAA's proprietary Annual Meeting platform was contracted by IFAC, resulting in AAA recouping almost 50 percent of the cost of the platform. In early 2022 a search committee will be formed to hire a Director of Diversity, Equity, and Inclusion Staff member. Planning has started for the 2022 Board and Council meetings. The Spring 2022 Board & Council meetings are currently scheduled for the weekend of March 25-27. A location is still being determined. A new AMS system will be online in early 2022 and everyone will be asked to update their profiles. Yvonne encouraged everyone to nominate or self-nominate for Segment Leader positions that are currently open and to remind their Segments about the open Calls for Nominations.

C. Meetings Model Committee update & Plan for Upcoming meetings – • Tim Rupert, Board Director Focusing on Segments and Board Liaison to the Meetings Model Committee, reviewed the history of the Meetings Model Task Force and the work completed. The Task Force submitted its final report in 2021 and will transition to an AAA committee that will oversee the implementation of the new model process. The committee will include rotating representatives from Segments. Senior Director, Meetings and Programs Erlinda Jones advised that the Meetings Department is currently working on 2022 meetings, and in early 2022 they will start planning the fall 2023 meetings and the 2024 meetings using the new model. The primary source for information about the model will be the Segment Leaders website. Many cancellation fees from 2020 were diverted because we rebooked the same locations for some 2022 meetings. Segments planning for 2022 meetings have the option to include virtual meetings, hybrid, and in-person meetings with "digital-days." The spring 2022 Board and Council meeting will be in person the weekend of March 25-27. The dates and location are being researched now. Submissions for the 2022 Annual Meeting opened this month (November). The 2022 Annual Meeting will be in-person in San Diego. CTLA and the Ethics Research Symposium will be included again with the Annual Meeting. Erlinda encouraged meeting members to make social media posts using #AAAbacktogether.

D. Diversity, Equity and Inclusion Training Report, AAA Strategic Plan and Council Feedback– acknowledged the work done by the DEI Task Force and the Board for today's meeting materials, including the work previously done by Sandra Shelton. Matt reviewed the AAA's DEIB Vision, noting that the Board added "B" for "Belonging" and shared that the

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Board voted to change the AAA “Community” Value to “Inclusive Community.” He also reviewed definitions, goals, and the AAA Framework for DEIB Strategy. Along with Past President Elaine Mauldin and AAA CEO Yvonne Hinson, Matt led breakout room activities with Council members. Participants were asked to discuss three questions related to DEIB. The breakout groups provided feedback that the DEI Committee and Board can discuss. The questions discussed in the breakout rooms were

1. Do you agree with the definition of a systemic barrier, and do we have any in the AAA?
2. How can we encourage faculty to become more culturally aware?
3. What resources do faculty need to be DEIB advocates in their institution?

E. Membership Update and Council Feedback – Ann Dzurainin, Board Director Focusing on Membership, gave an update on membership badges and categories noting that Steve Matzke, AAA Senior Director, External Relations is exploring the possibility of AAA and Segment digital badges. Steve is discussing options with digital badge provider, Credly. Digital credentials are a way that many associations recognize their members. These badges can increase membership and are very popular with students. Membership categories being explored include practitioner/professional full members, differential pricing based on country of residence, a high school teacher’s category, and student membership for high school, undergraduate and master’s students. The Membership Advisory Committee will be meeting soon to discuss potential initiatives for new member outreach. Yvonne added that a departmental membership is being discussed that would give access to FASB and/or COSO and other benefits that will need to be determined. The APLG and FSA continue conversations about the possibility of the FSA joining the APLG, whether the FSA provides separate value, and whether the FSA should continue as a separate organization.

F. Governance Update – Mark Dawkins, Past Chair of the Governance Committee and President-Elect, gave an overview of recent Governance activities. During its October meeting, the Governance Committee discussed what role the committee plays within the AAA and analyzed the committee’s charge, composition, and required knowledge to serve on the committee. The consensus was that the committee serves a necessary role. The committee would like to set minimum standards for its members and add language to ensure diversity among its members. That language is currently being drafted. The committee also discussed making updates to the AAA Bylaws, which have not been updated since 2011. The committee will continue the work started by last year’s committee on updating the Bylaws. The goal is to have updated Bylaws to Board and Council in early January or February for consideration. Changes to Bylaws will need to be approved by general membership vote. Past President Elaine Mauldin invited everyone to read the Bylaws and provide any comments to Nancy Uddin, the current Governance Committee Chair.

G. CPA Evolution & Model Curriculum Update and Council Feedback – Yvonne Hinson provided the history and timeline of the AICPA’s proposed Model Curriculum from 2017 through May 2021. AAA Vice President-Education Beth Kern explained the Education Committee’s work and that her committee decided to look at the curriculum as a whole rather than only a part of it. They established a comment period last August in order to gain feedback. The AAA Segments were invited to provide feedback to the Education Committee. The committee wrote its letter using Segment responses and forwarded its letter to the AICPA. In January 2022, Beth will speak to a group of state CPA society CEOs. They are interested in helping the AAA help faculty and students on this issue. Council was invited to send any ideas on what the state CPA societies can do to Beth. Monte summarized the letter from Council noting that it spoke to the strategic problems with the Model Curriculum. Six AAA Sections wrote letters. These six letters were delivered with the letter from Council and the Education Committee to AICPA and to more than 1,200 accounting academic universities in the US. Yvonne provided an update on current communications she had with Sue Coffey, Chief Executive Officer – Public Accounting at the AICPA. The AICPA read all eight letters They looked at the model, issues around having a CPA evolution model curriculum, and the actual topics in the curriculum. AICPA will post a re-cap letter of the feedback they’ve received and their proposed changes. The AICPA sent out pulse surveys and are getting feedback on the curriculum from the small universities. AICPA will release exam blueprints in June 2022. Sue is open to talking to AAA leadership.

- Sandria Stephenson, Southeast Region Representative, brought up that the Georgia Board of Regents recently made some decisions about tenure and promotion and whether schools can fire faculty for cause or not. She asked if AAA members can write letters in support of Georgia faculty denouncing the actions by the Board of Regents. Mark Dawkins added that the Board of Regents forced the new policies through, which result in the Dean and the Provost having more control over faculty and the ability to fire faculty without full due process. Florida is also looking at the same policies. Monte asked if the Council Advocacy Review Committee (CARC) should take up this issue. Mark Dawkins thinks the CARC could

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accept a proposed statement from Council. Vaughan Radcliffe (CARC Chair) and John Hepp (Director-Focusing on Academic/Practitioner Interaction) added that CARC needs a background paper about the issues and a recommendation for what position the CARC should take. Follow-up note: If any member of Council (or any at-large AAA member) would like to propose a position for CARC to consider, [this form](#) needs to be downloaded, filled out, and submitted to Vaughan. For more information, see the [CARC policy here](#).

H. Council Committee on Awards Committees (CCAC) – Monte Swain and Mandy Cheng (Council Committee on Awards Committees Chair) described the purpose and composition of the Council Committee on Awards Committees (CCAC) and explained the importance of the committee's work for the AAA. The members who served on the 2020-2021 committee were thanked for their service. Six positions needed to be filled and there was a total of eight nominees. Voting will take place via electronic balloting after the Council Meeting. Monte encouraged all Council members to help the CCAC by providing names of members who could serve on the eight award committees. Mandy will follow up with an email to Council when the process begins..

After the Council Meeting, an election took place and the following members were elected to the CCAC for 2021-2022: Sidney Askew, Alisa Brink, Bambi Hora, Diane Janvrin, Jennifer Reynolds-Moehrle, and Angela Woodland.

I. Council Ballot Committee (CBC) – After the members of the Board of Directors were excused from the meeting, Monte Swain and Jason Stanfield (Council Ballot Committee Chair) explained the overview of the Council Ballot Committee (CBC) and today's vote for the two candidates to be placed on the slate for the Board of Directors position for Director-Focusing on Diversity, Equity, and Inclusion (DEI). Jason explained the roles and responsibilities of the Director position. Jason, Monte, Council Chair-Elect Randy Elder, and Yvonne Hinson facilitated the discussions of each of the candidates for the position. Council members were invited to speak about the nominees. *Following an election, Henock Louis and Norma R. Montague were chosen as the candidates to be added to the Slate of Officers for the 2022-2023 Board of Directors election. Council was reminded of the confidentiality of this information until the Slate is posted. The Slate of Officers was posted on Wednesday, November 17, 2022.*

The meeting adjourned at 5:28 pm.