



**American
Accounting
Association**

Thought Leaders in
Accounting

AMERICAN ACCOUNTING ASSOCIATION STATEMENT OF RESPONSIBILITIES

Sponsored by the AAA Professionalism and Ethics Committee

Preamble

The American Accounting Association recognizes its mission to be the “premier forum for scholarly interchange in accounting.” The Association acknowledges that its members share a number of common values including the importance of integrity, objectivity, a sense of community, open communications, respect for others, high ethical values and behaviors, an increasingly global perspective, and an obligation to serve important stakeholders, including the broader society within which we operate. This statement is an expression of the values we share and, while not intended to be enforceable, is designed to serve as a broad guide to the behavior we expect of each other.

Each of us acknowledges our obligation to serve our academic institution or employer, and to adhere to standards of conduct those institutions may have established. However, we also acknowledge an obligation peculiar to our special role within the accounting profession to serve the larger society in which we live. That larger society includes a variety of stakeholders, including our students, our academic colleagues, our business associates, other professional associations, governmental interests, our local communities, and the business community at large.

The remainder of this Statement further explains the concepts as they pertain to Association members. It is written primarily in the context of an academic member of the Association who is actively involved in teaching, service, and research. However, the concepts are intended for all members of the Association. This Statement is a living document and is subject to critique and revision to assure the shared values of the Association’s members are clearly expressed.

Responsibilities

Enhancement of Learning

Association members serve society by contributing to the development of its future leaders. Members accept the responsibilities implied by their position as teachers and

mentors, including helping students and staff to develop those specific skills that will enable them to become contributing members of the profession and society, and helping them develop a foundation for life-long learning. Members also recognize that they contribute to the development of students in more indirect ways such as:

- Developing in students an appreciation for the importance of ethics and professionalism as well as technical expertise.
- Creating a fair and honest classroom environment.
- Insisting on excellence while simultaneously treating all individuals with dignity.
- Conducting academic, business, and professional affairs with integrity.

Pursuit and Advancement of Knowledge

Association members serve their broader constituency through scholarship including: the discovery, application, and integration of ideas that enhance our understanding of accounting, business, human interaction with accounting measurements or business activities, and society. Members fulfill their scholarship obligations in ways that match their professional abilities, backgrounds, interests and their institutions' specific mission. Some aspects of that obligation include:

- Establishing and maintaining a scholarship agenda that is directed to important societal and professional needs and stretches the member's knowledge.
- Maintaining and strengthening scholarly competence, consistent with the requirements of each member's own research agenda.
Accepting criticism of one's own work and providing objective and constructive criticism to colleagues.
- Publishing one's scholarship in ways that make the results available both to scholars and to a larger community.
- Encouraging and promoting a variety of scholarship approaches that result in quality work and contribute to the enhancement of scholarship and the public good.

Service Activities

Association members accept a responsibility to perform service to society, their institutions, their academic discipline, the profession, the business community, and the social community. The form of that service will vary depending on members' unique skills, passions, and background. Service is generally enhanced when Association members:

- Seek out opportunities for service consistent with their institution's mission, the Association's mission, and with a recognition that members have a unique role to play within our society as independent, objective evaluators of accounting activities.
- Complete the service obligations with a commitment to excellence.
- Avoid conflicts of interest between the member's academic efforts, business interests, and service activities.