

**STRATEGIC AND EMERGING TECHNOLOGIES SECTION
OF THE AMERICAN ACCOUNTING ASSOCIATION
Operating Manual (Created, July 2018)**

I Strategic Initiatives

The Strategic and Emerging Technologies Section shall strive to stimulate and improve the research in, teaching of, and application of strategic and emerging technologies, including artificial intelligence methods and techniques, in accounting. Specific objectives include:

1. To encourage research in strategic and emerging technologies by identifying areas of accounting in need of exploration.
2. To facilitate the exchange of ideas and findings in strategic and emerging technologies among accounting scholars.
3. To publish a journal (Journal of Emerging Technologies in Accounting, JETA) that contributes to theory, research, practice, and education in the areas of strategic and emerging technologies.
4. To provide a forum for presentation and discussion of ideas and developments related to SET curricula and education.
5. To encourage educational innovation and to improve accounting instruction with the application of strategic and emerging technologies to accounting education.
6. To provide opportunities for interchange of ideas in strategic and emerging technologies among accounting academics and business practitioners in public, corporate, and not-for-profit accounting.
7. To publish a periodic newsletter for Section members.
8. To organize committees in areas of special interest to Section members.

II Membership and Dues

1. Dues shall be determined by the SET Section Executive Board with the approval of the Section membership at an annual business meeting of the Section. The Section may charge registration fees at any special Section meetings that are not held in conjunction with national or regional AAA meetings. A reasonable charge may be made for any publication or other materials that are distributed to SET Section members. The nature and amount of such charge shall be determined and approved by a simple majority of the Section Executive Board and ratified by a simple majority of the general membership present at the Annual Business Meeting. Any member ten months in arrears shall be held to be “not in good standing.”
2. Current annual dues are set in two tiers: full member dues are \$25/\$40 print; student member dues are \$10.

III Extended Duties of Elected Positions

The officers of the Section shall consist of the President, President-Elect, Vice President Academic, Vice President - Practice, and Secretary-Treasurer.

- A. The President will serve a one-year term. The duties of the President are to:
 1. Direct the affairs of the Section and carry out the programs formulated by the Section membership with the advice of the Executive Board;
 2. Preside at the annual Section and any other meeting;
 3. Charge and appoint committees and task forces;
 4. Authorize expenditures of Section funds;
 5. Preside over meetings of the Executive Board;
 6. Work with the regional vice-presidents of the AAA on matters pertaining to SET sessions and other activities at regional meetings; and

7. Cooperate with the President of the American Accounting Association relative to Section activities, including but not limited to, SET sessions and other activities at AAA annual meetings.
- B. The President-Elect will be elected for a one-year term and upon completion of this elected term, will automatically become the President of the Section. The duties of the President-Elect are to:
1. Assume the duties of the President in the event the President is unable to serve;
 2. Perform duties assigned by the President;
 3. Assist the President in conducting the annual meeting at which succession will occur;
 4. Develop plans as President for the ensuing year;
 5. Coordinate and direct the research activities of the Section, by fostering high quality SET research, and by facilitating the communication of this research to the Section members, including oversight of the mid-year meetings and the SET Workshop at the annual meeting;
 6. Coordinate and direct the education activities of the Section, by encouraging the development of useful SET-Based education tools and by facilitating the communication of this work to the Section members.
- C. The Vice President-Academic will be elected for a one-year term and is eligible for re-election for two additional one-year terms. The duties of Vice President- Academic are to:
1. Work with the Executive Director of the American Accounting Association regarding all aspects of the Section membership;
 2. Coordinate and direct the Section's activities at the regional level. The Vice President shall work with the Regional Directors of the Section and the American Accounting Association Regional Vice-President to encourage Section involvement at the regional meetings;
 3. Distribute operating instructions (which include a list of responsibilities, a copy of the model for improving working relationships among sections and regions, and other pertinent material) to regional coordinators;
 4. Work with the regional and international directors to help ensure the best possible Section workshops, panels and paper presentations at regional and international meetings; and
 5. Obtain a report from each regional coordinator on the activities of the region during the year and present a summary of these reports at the annual meeting.
- D. The Vice President - Practice is elected for a two-year term and is not eligible for immediate reelection. The duties of the Vice President - Practice are:
1. To facilitate relationships with the accounting and information systems practice communities;
 2. Suggesting practice-oriented sessions for the annual and regional meetings; and
 3. To perform other duties assigned by the President.
- E. The Secretary-Treasurer will be elected for a one-year term and is eligible for reelection for two additional one-year terms. The duties of the Secretary-Treasurer are to:
1. Supervise the keeping of the records of Section meetings, activities and procedures and to report the minutes of the annual business meeting in the newsletter following the annual meeting and for publication on the Section website;
 2. Work with the Executive Director of the American Accounting Association relative to the collection and disbursement of Section funds;
 3. Prepare an annual report of the financial status of the Section and budget projections at the annual business meeting;
 4. Maintain the Section operating manual;
 5. Collect and organize information in an archival format related to any events, whether internal or external to the Section, which significantly change the ways of acting or thinking within the Section.

- F. AAA Council Representative will serve a three year term and come from a pool of previous or current members of the executive committee. The duties of the AAA Council Representative are to:
1. Report periodically to the AAA Executive Committee regarding Sectional activities and represent the Section in meetings and other activities of the AAA Council.

IV Appointed Positions

- A. Regional Coordinator
Regional Coordinators will be appointed for each region recognized by the American Accounting Association. The Regional Coordinator shall serve as a liaison between the regional officers and the Section. The Regional Coordinators shall serve one-year terms with the Coordinators being appointed by the President as the term of each Coordinator expires or as replacements are necessary. To facilitate regional activities, a Regional Coordinator's term shall expire immediately following the regional meeting of each respective American Accounting Association region. The Regional Coordinators shall coordinate Section activities in each region. In addition to regional duties, the Regional Coordinators will:
1. Meet, at least annually, to coordinate regional activities;
 2. Provide a list of reviewers or other information as requested by the regional program chairperson; and
 3. Provide half-yearly reports on regional activities for the newsletter and website.
- B. International Coordinators
International Coordinators will be appointed for international areas as considered appropriate by the Executives Board. The International Coordinators shall serve as liaison between the Section and their area to help ensure the best possible Section workshops, panels and paper presentations at international meetings.
- C. Chair of the Web Publications Committee
The Chair of the Web Publications Committee is appointed by the President for a one-year term, renewable each year. The duties of the Chair of the Web Publications Committee are to:
1. Serve as the section's webmanager;
 2. Chair the section's Web Publications Committee as stipulated below.

V Executive Committee

The Executive board of the Section shall consist of the Section President, President-Elect, Vice President – Academic, Vice President - Practice, Secretary-Treasurer and immediate past President. The Executive Board shall plan and set policies for all Section activities and coordinate the implementation of these policies by the officers and committee heads. Specifically, the Executive Board shall aid the President in:

1. Establishing and staffing standing and ad hoc committees as needed by the Section;
 2. Ensuring communication and coordination among regional and national Section activities;
 3. Appointing a replacement officer if an office is vacated;
 4. Reporting to the Section membership, at least annually, on major actions and activities; and
- Carrying out other activities specified by the Section By-laws.

VI Standing Committees

The standing committees will consist of the following. Except as indicated, the committee chairs will be appointed for a one-year term by the President of the Section. Each committee chair will submit a one- to

two-page report to the Section President by July 15. The committee reports will be presented to the members at the Annual Business Meeting of the Section.

A. Research Committee

The objective of the research committee is to foster SET research among the membership and to facilitate communication of the results of the research to the membership. Also, the research committee has the responsibility to solicit and review papers for the technical sessions at the annual meeting. The chairperson of the research committee shall serve as the program liaison for the annual meeting. The number of members appointed to this committee will be at the discretion of the Section President, in consultation with the Executive Board.

B. Publications Committee

The Publications Committee will provide oversight on Journal (Journal of Emerging Technologies in Accounting, JETA), Newsletter and Website related issues. The committee will consist of three members, each appointed for a three-year term. In the event that a member cannot complete her/his term, the President, in consultation with the Executive Board, will appoint a new member to fulfill the remaining term. Committee members cannot be appointed to serve consecutive terms. Current Journal Editor(s), Editor(s)-elect, Newsletter Editor(s), Chair of the Web Publications Committee, and the President will be non-voting Ex-Officio members of the Publications Committee. The most senior voting member will chair the committee. The journal will be published on the AAA Website or via whatever on-line publication process the AAA deems appropriate. JETA article abstracts and bibliographic information and the newsletter will be published on the SET Section Website. During the final year of the JETA Editor(s) term, the committee will provide one nominee and a list of at least one and no more than three rank-ordered alternative candidates for the upcoming JETA Editorship to the Executive Board.

The Publications Committee is also responsible for providing at least one nominee and no more than three rank-ordered alternative candidates to the Executive Board for Newsletter Editorship and Webmaster when those positions become vacant.

C. Membership Committee

The objective of the Membership Committee is to foster the growth of the Section. The committee will develop and engage in activities, both within and outside of the AAA, which promote the benefits of SET Section membership. The number of members appointed to this committee will be at the discretion of the Section President, in consultation with the Executive Board.

D. Education Committee

The objective of the Education Committee is to foster the development of innovative teaching methods and tools related to strategic and emerging technologies, to foster the sharing of teaching materials among the SET members, and to play a leading role in the development of SET related teaching curricula. The number of members appointed to this committee will be at the discretion of the Section President, in consultation with the Executive Board.

E. CPE Committee

The objective of the CPE Committee is to solicit, prepare, and coordinate the continuing professional education activities of the Section at the annual, mid-year, and regional meetings of the AAA in consultation with the appropriate meeting coordinators and liaisons. The number of members appointed to this committee will be at the discretion of the Section President, in consultation with the Executive Board.

F. Nominations Committee

The Nominations Committee shall consist of the immediate past President, the current President, the President-Elect and two at-large members who are elected by ballot at the preceding national

meeting. The most senior (prior year) President will chair the Nominations Committee. The Nominations Committee shall solicit nominations from the membership and prepare a slate of one or more individuals for the positions of President-Elect, Vice President – Academic, Vice President – Practice, Secretary-Treasurer, and AAA Council Representative.

G. Outstanding Dissertation Award Committee

The charge to this committee is to solicit nominations for, review, and identify an award recipient for an outstanding dissertation in the field of SET. The intent is to make an award every year, however, in the event that no acceptable dissertations were completed, the committee may decide to forgo the award for that year. The number of members appointed to this committee will be at the discretion of the Section President, in consultation with the Executive Board.

H. Awards Committee

The Awards Committee is responsible for three Section awards: The Outstanding Researcher Award, The Outstanding Educator Award, and The Outstanding Service Award. The charge to this committee is to 1) solicit nominations for, review, and identify an award recipient for outstanding published research in the field of SET for the Outstanding Researcher Award; 2) solicit nominations for, review, and identify an award recipient for outstanding achievements in education in the field of SET for the Outstanding Educator Award; and 3) solicit nominations for, review, and identify an award recipient for outstanding and sustained service to the SET section for the Outstanding Service Award. The number of members appointed to this committee will be at the discretion of the Section President, in consultation with the Executive Board.

I. Workshop Committee

The Workshop Committee is responsible for the SET Workshop conducted in conjunction with the American Accounting Association Annual Meeting. This workshop is normally held as an all day workshop immediately prior to the start of the AAA Annual Meeting. The number of members appointed to this committee will be at the discretion of the Section President, in consultation with the Executive Board. The President-Elect provides oversight of the Workshop Committee. The duties of the Workshop Committee are to:

1. Solicit manuscripts for the Workshop;
2. Acknowledge receipt of a paper as soon as it is received;
3. Identify appropriate reviewers and solicit reviewer input as to the acceptability of the material, and make accept/reject decisions based upon reviewer input;
4. Notify corresponding authors of accept/reject decisions approximately two months prior to the Annual Meeting;
5. Notify authors of accepted papers that a condition of the acceptance is registration at the AAA Annual Meeting and Workshop, and provide the web address for AAA registration;
6. Provide a list of accepted presenters with e-mail addresses to the AAA;
7. Notify Section members of the program scheduled for the Workshop approximately 45 days prior to the Workshop; and
8. Provide details on the workshop program (and related abstracts) to the webmanager for publication on the Section's website within 30 days after the Workshop.

J. Strategic Directions Committee

The purpose of this committee is to provide the SET section with an official method of maintaining an institutional memory in terms of past actions and initiatives and to formulate official positions on matters of current or future interest to SET members. Members of this committee will serve a 5-year term, and are to be appointed by the current president when a member's term expires. Members of this committee should come from SET members in good standing with at least five years of membership in the SET section.

The size of this committee shall be at least 3 and no more than 5. This committee will serve an advisory role to the Executive Board and can make recommendations concerning current activities. The Executive Board shall have final approval on all recommendations made by this committee. The activities of this committee shall include:

1. Respond to requests from Executive Board for relationship of current activities to past activities of the section. These could include (but are not limited to) dues changes, nominations to committees or board positions, editorial and manuscript submission policies.
2. Formulate official position of SET section on matters of current and future importance to section members. These could include (but are not limited to) AAA policy changes, AAACSB policies, standards of practice or licensure of professional organizations.
3. Assist standing committees of the SET section on nominations for awards.

K. Web Publications Committee

The purpose of this committee is to maintain the section website and help to coordinate content on the Commons pages and the links between the section's Commons pages and its website. The committee members are the appointed Chair of the Web Publications Committee and two other SET members appointed by the section President in consultation with the incoming Chair of this committee.

VII Meetings

The Section will hold an annual meeting in conjunction with the annual meeting of the American Accounting Association. All matters coming before the Section membership at the meeting shall be decided by a majority vote of those members present and voting. The tentative program of the annual meeting shall include: (1) the agenda of the annual business meeting of the Section, (2) election of the two at-large Nominations committee members, (3) announcement of the Section Officer election results, (4) proposed changes to the by-laws, (5) journal-related issues, (6) Section budgetary issues, (7) changes to the operating manual and (8) such other business slated to come before the Section.

VIII Compensation

No Section officer (elected or appointed) shall receive compensation, honoraria, professional fees, stipends, etc. for the performance of Section duties. Officers may be reimbursed from Section funds for expenses incurred in connection with the performance of their duties under guidelines established by the American Accounting Association reimbursement policy.

IX Expenditures

Procedures for the expenditures of funds shall be established and monitored by the Executive Committee. Expenditures may not be made or debts incurred in the name of the Section in an amount that exceeds the unencumbered funds available to the Section during the current year.

X Publications

The Section shall publish materials, such as newsletters, proceedings, working papers, monographs, journals, and teaching aids as is deemed appropriate by the Office Board and within the policies of the American Accounting Association.

- A. The Section will publish a journal, the Journal of Emerging Technologies in Accounting (JETA) to contribute to the theory and practice related to SET. The objective of the journal is to promote the interchange of ideas among persons interested in SET in order to enhance SET research and education and improve the state of SET practice in the fields of accounting, information technology, and management advisory systems. The primary criterion for publication in JETA is the significance of contribution made to the literature. The editorial policies for the journal are described in a separate

Journal Editorial Policy statement. The Publications Committee, in consultation with the Executive Board and the American Accounting Association Publications Committee, can change the editorial policy of the journal.

- B. The SET Section will publish a newsletter twice a year for Section members announcing matters of current interest.
- C. The SET Section will maintain a website providing timely information for Section members. The Newsletter will be published on the website along with Section announcements, Bylaws, calls for papers, and any other information that is considered to be of interest for SET Section members.
- D. The SET Section may recommend publication of special materials in the form of booklets, monographs, teaching aids, study materials, etc. In this event, the recommended material is to be submitted to the Executive Board who will either reject the proposed publication or recommend its publication to the AAA Executive Committee. Upon approval by the Executive Committee, the AAA will pay for the cost of printing the special material and include it for distribution with AAA publications. Once the Executive Board and the AAA Executive Committee have approved the publication, the publication cannot be halted.
- E. The SET Section may print special publications in the form of booklets, monographs, study materials, teaching aids, etc., provided it uses its own funds to cover the cost of printing and provided the Section publication is distributed free of charge. Once the Executive Board has approved the publication and encumbered the funds, the publication cannot be halted.

XI Amendments

Within the guidelines specified by the AAA, these operating procedures may be amended by the affirmative vote of two-thirds of the members present and voting at any annual Section business meeting or at the discretion of the Executive Committee by the vote of two-thirds of the members who return ballots by mail, facsimile, or electronically in a mail referendum. Amendments to the Operating Manual may be proposed by any Section member or by any group of Section members. Proposed amendments shall be submitted to the Executive Committee. Amendments approved by the Executive Board or submitted by a petition of not less than 20 members of the Section shall be presented for membership vote.