Academy of Accounting Historians. Trustees meeting; Holiday Inn (Downtown) – Toronto, Canada, August 8, 1990; Academy of Accounting Historians. Trustees, officers, and key members meeting; Holiday Inn (Downtown) – Toronto, Canada, August 8, 1990; Academy of Accounting Historians. Annual Business meeting; Holiday Inn (Downtown) – Toronto, Canada, August 9, 1990; Trustees meeting; Holiday Inn (Downtown) – Toronto, Canada, August 8, 1990; Trustees, officers, and key members meeting; Holiday Inn (Downtown) – Toronto, Canada, August 8, 1990; Annual Business meeting; Holiday Inn (Downtown) – Toronto, Canada, August 9, 1990;

Ashton C. Bishop

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THE ACADEMY OF ACCOUNTING HISTORIANS

Trustees Meeting

Holiday Inn (Downtown) — Toronto, Canada

August 8, 1990


Dick Vangermeersch, Chairperson of the Board of Trustees, opened the meeting at 12:45 p.m. and welcomed those present.

The five-year strategic plan (long-term goals for the Academy) was discussed. This plan was developed when Ed Coffman was Chairperson of the Board of Trustees but was not approved at that time. After extensive discussion, the goals document was approved subject to several minor amendments. Dick Vangermeersch recorded the amendments and will circulate a copy to the trustees to ensure the changes were recorded correctly. After circulating, the approved document will be attached to these minutes. Also, the goals document will be published in the Fall Newsletter.

Ross Tondkar, Treasurer, presented the 1991 budget. The 1991 budget was approved subject to several amendments. Tondkar recorded the amendments. Basically, the Academy has enough funds on hand to cover two years of expenditures. No dues increase is considered necessary at this time.

Ross Tondkar raised questions about the use and restrictions of the General Endowment Fund and the Richard Vangermeersch Manuscript Award Fund.

The auditors (Ernst & Young) asked about these funds during the 1989 audit. Dick Vangermeersch, as Chairperson of the Board of Trustees, was authorized to clarify the nature and purpose of the endowment funds.

Barbara Merino was authorized to prepare a resolution thanking the University of North Texas (UNT) for their generous financial support during the past year. The resolution is to be presented at our November meeting to NTU's accounting chairperson and dean.

The meeting adjourned at 3:00 p.m.

Respectfully Submitted,
Ashton C. Bishop, Secretary AAH
August 25, 1990

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ENCOURAGE DOCTORAL STUDENTS TO JOIN THE ACADEMY AT THE SPECIAL STUDENT RATE OF $7.50 PER YEAR
THE ACADEMY OF ACCOUNTING HISTORIANS

Trustees, Officers, and Key Members Meeting
Holiday Inn (Downtown) — Toronto, Canada
August 8, 1990


Barbara Merino opened the meeting at 3:30 p.m. and welcomed those present.

Mid-year reports of officers, editors, directors, and committee and task force chairpersons were distributed prior to the meeting. Each of these individuals (or a representative) presented a summary of his/her report as time permitted.

Dale Flesher and Bill Samson designed a call for papers for the Accounting Historians Journal. They had 2500 copies printed for distribution (a copy was included in individual AAA registration packets). Submissions to the AHJ have been somewhat slow. Thus far:

papers accepted 6
papers rejected 22
papers in the review process 15
total submissions 43

Bill Samson is looking into publishing (through exchange agreements) more Table of Contents of other journals in the AHJ in hope of increasing submissions and membership. Patti Mills submitted nine book reviews for publication in the Spring issue. Six reviews have been completed for the Fall issue and six are still outstanding. Additional books are needed for review.

Elliott Slocum requested that material for the Fall issue of The Notebook be submitted by October 1. Four articles have been submitted for publication as of now. Three of the articles are in the review process and one has been rejected. Lee Parker’s 1991 plans for his presidency will be published in The Notebook. April 1 is the deadline for the Spring issue.

Finley Graves reported on the status of three monographs. Productions of the Paul Garner monograph should begin soon. The publication (somewhere between 300 and 350 copies) of Roger Motyka’s annotated bibliography of works on accounting in prerevolution Russia was approved subject to obtaining funding. Edward Peragallo’s translation of a fourteenth century ledger is still under review; the process has been complicated due to the death of the author.

Gary Previts indicated that the Classic Series contain six volumes. Two of the volumes were added this year, The Growth of Arthur Andersen & Co. 1928-1973 An Oral History (Spacek) and Studies in Accounting (Baxter). Dick Brief reported that sales of the first four volumes were approximately 125 copies each (150 copies printed). Accountics (7 volumes) will be evaluated as a possible addition to the series.

Tony Tinker reported on a very successful CPE session that was held earlier in the day. There were 36 participants. With respect to Lee Parker’s plan for a two day CPE session prior to the AAA meeting...
next year, it was generally agreed that two days was probably too long. Barbara Merino is going to write to Parker about this.

Tony Tinker announced that a Reading and Corresponding Group has been established in New York. He made a proposal for the establishment of regional groups at our March meeting in Denton, Texas. Details on the nature and purpose of the idea will be announced in the Fall Newsletter. Hopefully, this will encourage groups to be formed in other areas.

Michael VanBreda reported that the Education Committee is in the early stages of creating a series of "one-pagers" covering various topics that could be used in the classroom. One side of the page would contain an illustration which could be the basis for a transparency. The other side of the page would contain a short teaching note. Two people have responded with pieces so far. Dick Brief suggested that consideration be given to developing the "one-pagers" within a planned framework rather than on an as received approach.

Murray Wells (reporting for Sarah Reed) indicated that several items required attention with respect to the International Research Task Force report. With respect to the Seventh International Conference of the International Association for Accounting Education and Research to be held in Washington in 1992, Tom Burns is going to write to Jane Burns regarding possible Academy participation. Al Roberts was asked to give a status report at our November meeting on the Sixth International Congress of Accounting Historians to be held in Kyoto, Japan in 1992.

Patti Mills (North American Research Committee) indicated that Alan Richardson is pursuing the idea of an accounting history component at the 1991 Canadian Academic Accountants' Conference. Also, Stan Salvary is pursuing the possibility of the Academy's involvement in the Economic and Business History Society conferences. With respect to the Columbus Project, the Academy is willing to publicize the call for papers. Both the AHJ and Monograph Series would be possible outlets. Papers submitted to the AHJ must be in English and would go through normal editorial process. Papers could be submitted to the Monograph Series if funding could be obtained. These papers would also have to go through the normal editorial process for a monograph. The Academy is not willing to absorb any translation cost at this time.

Gene Flegm (Endowment Committee) has received two requests for funding. Finley Graves and Lee Parker submitted a $16,000 request for the 1991 Methodology Conference. Alan Mayper submitted a $9,000 request for the 1991 Southwest Doctoral Consortium. No request has been submitted for 1990. Anyone with ideas was encouraged to contact the committee.

Pete McMickle indicated that he has been responsible for the book display for 12 years and would like to be relieved after next year. Discussion arose about the feasibility of continuing the book display. McMickle will study the pros and cons associated with the display and make a recommendation at our November meeting.

Tom Burns reported that the Public Relations Committee has a three-part agenda. The agenda consists of 1) preparing news releases on major events of the Academy, 2) campaigning to have notices of coming events of the Academy placed in publications that have calendars of coming accounting events, and 3) distributing "fillers" (short one or two paragraph descriptions of accounting history drawn from publications of the Academy) to newspapers.

Ed Coffman reported that the members
of the Membership Committee were responsible for obtaining 51 new members (as of June 30). Several on the committee have enrolled from 5 to 10 new members. No member of the committee has succeeded in enrolling the goal of 20 members to earn the free room award. Since the committee has been working only a few months and is an ongoing activity, it is expected that more new individual members and institutional affiliates will be obtained by the end of the year. It was agreed that the incentive period would be extended to December 31. The decision as to whether any of the incentives have been earned will be made in March 1991. Dick Brief asked about the logic behind offering incentive awards. Al Roberts noted that our bylaws prohibit the payment of compensation to officers, trustees, directors, and members of standing committees. Further discussion of this was deferred until our November meeting.

Alan Mayper has submitted a funding proposal for the proposed Southwest

Region PhD Consortium. Detail planning will begin when it is certain that funding can be obtained.

Gary Previts reported that the Accreditation Task Force is monitoring developments related to the AACSB “Accreditation Project” and the activities of the newly formed Association of Business Colleges and Schools.

Maureen Berry announced that Moyra Kedslie (University of Hull) was the winner of the Manuscript Award. The title of her manuscript is “Mutual Self Interest — A Unifying Force: The Dominance of Societal Closure over Social Background in the Early Professional Accounting Bodies.”

Barbara Merino nominated Andrew Barr for Life Membership. The Life Membership was unanimously approved.

The meeting was adjourned at 5:45 p.m.

Respectfully Submitted,
Ashton C. Bishop
Secretary, AAH
September 20, 1990
Approximately 45 members attended the meeting.

President Barbara Merino opened the meeting at 10:20 a.m. and welcomed those present. She highlighted events of her 1990 presidential year which included:

1) conducting a history session in cooperation with the Center for International Education and Research at their conference in March,

2) conducting a CPE session, *Is History Critical?*, prior to the annual AAA meeting in August,

3) co-sponsoring the *Accounting, Organizations and Society* Conference to be held in Denton, Texas this November, and

4) setting into motion the idea of a Southwest PhD Consortium related to history (to be planned in connection with 1991 SWFAD meeting).

Treasurer Ross Tondkar reported that the Academy is in good financial condition. No increase in dues is considered necessary at this time.

Chairperson of the Board of Trustees Dick Vangermeersch announced that the Trustees approved a set of goals (strategic plan) for the Academy at their meeting on August 8. The goals document was developed when Ed Coffman was Chairperson of the Board of Trustees. This document, which was approved subject to several amendments, will be printed in the Fall issue of *The Notebook*.

Mid-year reports of editors, directors, and committee and task force chairpersons were presented. These reports will be published in the Fall issue of *The Notebook*.

President Merino announced that Anne Loft would be presented with the 1990 Hourglass Award for the most notable contribution to the literature. She will be recognized for her book, *Understanding Accounting in its Social and Historical Context: The Case of Cost Accounting in Britain 1914-1923* (Garland Publishing). The award will be presented at our November meeting as Loft was not present.

President Merino (reporting for Maureen Berry) announced that Moyra Kedslie was the winner of the Manuscript Award. The title of her manuscript is "Mutual Self Interest — A Unifying Force: The Dominance of Societal Closure Over Social Background in the Early Professional Accounting Bodies."

President Merino reported that the Board of Trustees, in their meeting of
August 8, has designated Andrew Barr a Life Member of the Academy. His many contributions to the Academy will be detailed in the Fall issue of The Notebook. Gene Flegm, Chairperson of the Nominations Committee, presented the following nominees for office:

OFFICERS NOMINEES FOR 1991:
- President: Lee D. Parker (Flinders University)
- President-Elect: Thomas J. Burns (Ohio State University)
- First Vice-President: Tonya K. Flesher (University of Mississippi)
- Second Vice-President: Peter L. McMickle (Memphis State University)
- Treasurer: Rasoul (Ross) Tondkar (Virginia Commonwealth University)
- Secretary: Ashton C. Bishop (James Madison University)

TRUSTEES NOMINEES FOR 1991-93:
- Richard P. Brief (New York University)
- Barbara D. Merino (University of North Texas)
- Patti A. Mills (Indiana State University)
- Richard G. Vangermeersch (University of Rhode Island)

A motion was made, seconded, and the slate was approved unanimously.

As President-Elect Lee Parker was unable to attend the meeting, a video tape prepared by him was shown to those in attendance. His major 1991 presidential theme will be “Expanding and Intensifying Research.” Major elements include:

1) encouragement of papers for history sessions at the 1991 AAA annual meeting with specific themes of:
   a. accounting history with contemporary implications
   b. research methodology in accounting history
   c. the historical interface of accounting with its social, political, and institutional environment,
2) supporting the planned 1991 Southwest Doctoral Consortium in conjunction with the SWFAD meeting in Houston which has already been set in motion by President Merino,
3) convening of a Presidential Strategic Directions meeting prior to the 1991 annual meeting to enable President Merino, himself, and the incoming presidents for 1992 and 1993 to discuss and consider past and future presidential programs.
4) conducting a CPE historical workshop prior to the annual AAA meeting, and
5) conducting Accounting History Research Methodology Conference at the University of Mississippi in December 1991.

Dick Vangermeersch presented President Merino with a plaque in recognition of her leadership and service during her term as President of the Academy.

President Merino opened the floor for discussion. Victoria Beard asked if the Academy could in any way facilitate overseas research by members and the taking of students to overseas archives. Merino will ask the International Research Task Force to develop a list of funding sources.

The meeting was adjourned at 12 noon.
Respectfully Submitted,
Ashton C. Bishop
Secretary, AAH
September 20, 1990

WANTED MANUSCRIPTS AND ITEMS OF INTEREST

Anyone wishing to submit short article manuscripts, notes, cartoons, shaggy dog stories, letters to the editor, or other items to THE ACCOUNTING HISTORIANS NOTEBOOK should send the material for consideration to the editor, Elliott L. Slocum, School of Accountancy, Georgia State University, University Plaza, Atlanta, GA 30303.
I offer my sincere apologies and regrets for not being able to be with you at this meeting in person. Doubtless this will cause some of you a degree of relief which I assure you will only be temporary as I am planning my personal appearance at our November meeting!

I wish to express my gratitude to President Merino, Secretary Bishop and Treasurer Tondkar for keeping me informed of developments throughout this year. I have spent considerable time reflecting on the 1990 program and formulating the directions I would like to take during my 1991 Presidency. This report is therefore an exercise in foreshadowing the directions which I am currently considering. I anticipate having the opportunity to discuss these in more detail with you at our November meeting.

My major Presidential theme will be “Expanding and Intensifying Research.” In addition to being my own particular choice of theme, it represents a commitment to maintaining some consistency of momentum across different Presidencies. Barbara Merino has pursued a strong research emphasis during her Presidency this year, and I see benefits to the Academy in my continuing with that particular focus, so that we achieve a sustained focus on research over a continuous two year period.

The major elements of my 1991 Presidential Program will be as follows:

1. The encouragement of papers for the history sessions at the 1991 AAA Annual Meeting which follow the themes of:
   (a) accounting history research with contemporary implications,
(b) research methodology in accounting history, and
(c) the historical interface of accounting with its social, political and institutional environment.

2. The proactive encouragement of the March 1991 doctoral symposium at the SWFAD meeting in Houston, already set in train by Barbara.

3. The convening of a Presidential Strategic Directions Meeting alongside the March 1991 meeting of key members and officers to enable Barbara Merino, myself and the incoming Presidents for 1992 and 1993 to discuss and consider our past and future Presidential programs. This is designed to pursue my concern of securing a greater degree of consistency and interlocking between Presidential programs from year to year and to allow some initiatives to gain longer term momentum over several years.

4. The convening of a two day intensive historical research workshop just prior to the 1991 annual meeting of the AAA.

5. The successful conduct of the Accounting History Research Methodology Conference at University of Mississippi in December 1991. This represents a concept developed by Finley Graves and myself when I was chair of the Academy Research Methods Committee and was expressly designed as part of my Presidential program for 1991.

With respect to the research workshop that I am proposing for running just prior to the 1991 AAA annual meeting, I enclose a copy of a suggested format. By November, I hope to have a task force in place to develop and bring to fruition this particular concept. One aspect which I would like discussed at your August meeting relates to the timing of this activity. There are two alternatives:

1. To run the workshop as part of the AAA’s CPE program.
2. To run the workshop as an

Academy activity.

While I appreciate the potential advantages of running the workshop as part of the CPE program, this will limit the timing to being on the Sunday prior to the AAA sessions. Given that Academy business meetings occur on that day, the participation of a number of interested persons such as myself will be prohibited. Indeed, my Academy commitments have prevented me from attending any CPE sessions over the last few days for this very reason. Accordingly, I am more disposed towards the notion of running an intensive workshop for anywhere between 10 and 25 people for a two day period covering Friday and Saturday. Nevertheless, I feel it is important to secure reactions from key members and officers, and I would welcome feedback on this point.

With respect to the 1991 budget, I fully appreciate the important variables and constraints with which the Academy must cope. Barbara has convinced me of the care that we must take in respect of dues for 1991, but I am concerned that we should not experience a budget deficit blowout for 1991. I am therefore looking to you as my colleagues to give this your careful consideration in Toronto.

One further matter that has attracted my attention, and which relates to my 1991 research theme, are minuted discussions from the March 1990 meeting concerning the Accounting Historians Journal and The Notebook. Since I am also Editor of Accounting, Auditing and Accountability Journal and a board member of the new British Historical Journal, Accounting, Business and Financial History, edited by Dick Edwards, I may have some useful input to make to the matters discussed. I would therefore like to foreshadow my interest in pursuing these discussions further at our November meeting.

I have also picked up on the discussion
of the need for greater interest in oral history that occurred in our March 1990 meeting, and have incorporated this in part of the proposed program for the pre-AAA research workshop. I am keen to support this direction of work as part of my Presidential program for 1991.

In conclusion, I wish you all well for your continuing work for the remainder of 1990. From afar, the reports and communications reaching me suggest an impressive record of activity and achievement. I look forward to reviewing these achievements and projecting our future activities with you at our November Meeting.

Lee D. Parker

HISTORY WORKSHOP A SUCCESS

The accounting history CPE workshop entitled, “Is History Critical?” presented on August 8, 1990 in Toronto was a great success as some 35 people signed up for the program. Organizers, Tony Tinker (Baruch College-CUNY), Ross Stewart (Seattle Pacific University), Paul Rubinoff (General Motors), and Marilyn Neimark (Baruch College-CUNY) are to be congratulated for developing a program that was certainly thought provoking. Academy president Barbara Merino (University of North Texas) served as moderator.

The workshop was designed to encourage interplay between the positivistic trends in accounting history and the social/critical history that emanates from such writers as Marx, Adorno, Derrida, Lacan, Giddons, Held, Foucault, Jameson, Eagleton, and others. Topics for consideration included literary criticism, deconstruction, postmodernist analysis, social analysis, critical theory, and other writings. The workshop format involved small group discussion and analysis of the various issues which were reported to and considered by all the workshop participants.

PAPERS FOR INTERNATIONAL CONFERENCES: Deadlines Near

Members planning to submit papers to the Sixth International Congress of Accounting Historians or to the Third Interdisciplinary Conference should be aware that deadlines for submission are January 1991. A summary of details are as follows:

— Sixth International Congress of Accounting Historians—
   August 20-22, 1992, Miyako Hotel, Kyoto, Japan.

Send papers by January 1991 to:
   The Preparatory Committee of the
   Sixth International Congress of
   Accounting Historians
   C/O Kinki University
   School of Business and Economics
   Professor Okitsu
   3-4-1 Kowakae, Higashiosaka,
   Osaka, 577, JAPAN

— Third Interdisciplinary Perspectives on
   Accounting Conference — July 8-10, 1991

Send papers by January 31, 1991 to:
   Peter Miller or Michael Power
   Department of Accounting & Finance
   London School of Economics
   Houghton Street
   LONDON WC2A 2AE

General inquiries and registration to:
   Trevor Hopper or Linda Kirkham
   Department of Accounting & Finance
   University of Manchester
   MANCHESTER M13 9PL
   Telephone: 061 275 4014/4025