

# Accounting Historians Notebook

---

Volume 13  
Number 2 *Fall 1990*

Article 10

---

Fall 1990

## Report to trustees, key members, and officers meeting; Toronto meeting – August 1990

Lee D. (Lee David) Parker

Follow this and additional works at: [https://egrove.olemiss.edu/aah\\_notebook](https://egrove.olemiss.edu/aah_notebook)



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

---

### Recommended Citation

Parker, Lee D. (Lee David) (1990) "Report to trustees, key members, and officers meeting; Toronto meeting – August 1990," *Accounting Historians Notebook*: Vol. 13 : No. 2 , Article 10.

Available at: [https://egrove.olemiss.edu/aah\\_notebook/vol13/iss2/10](https://egrove.olemiss.edu/aah_notebook/vol13/iss2/10)

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact [egrove@olemiss.edu](mailto:egrove@olemiss.edu).



## REPORT TO TRUSTEES, KEY MEMBERS, AND OFFICERS MEETING

TORONTO MEETING — AUGUST 1990

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

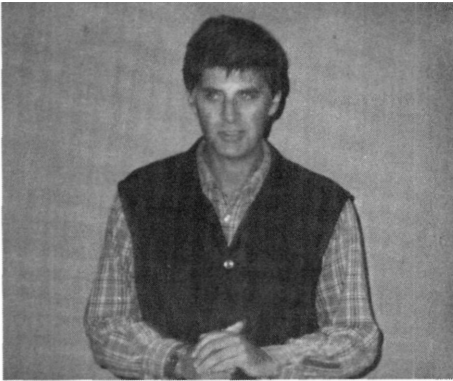
Parker: Report to trustees, key members, and officers meeting; Toronto meeting -- August 1990 of the need for greater interest in oral history that occurred in our March 1990 meeting, and have incorporated this in part of the proposed program for the pre-AAA research workshop. I am keen to support this 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