Trustees and current members state key assumptions about the Academy of Accounting Historians

Academy of Accounting Historians
economically, governments assume new functions and thus, of necessity, increase their expenditures. This, in turn, calls for increased contributions in the form of taxes. More and more we are impressed with the fact that man does not live and prosper alone [McKay, 1949, p. 566]. Since the ratification of the Sixteenth Amendment, the personal income tax has been subject to continuous change and modification. Many men and women feel the complexity in tax law has become an intolerable burden and long for the days of simple regressive poll taxes and faculty taxes.

REFERENCES:

TRUSTEES AND CURRENT MEMBERS STATE KEY ASSUMPTIONS ABOUT THE ACADEMY OF ACCOUNTING HISTORIANS

In the Spring, 1990 issue of The Accounting Historians Notebook, 26 tentative key assumptions were listed. These assumptions were then circulated to these groups: (1) current trustees; (2) past trustees; and (3) some key members. I then ranked these assumptions in order of strongest agreement to disagreement (#15, #26, and #18). I think you will find the rankings quite informative and very helpful in understanding the workings of the Academy.

We should strive to maintain our 501C3 status (#1) and our warm relations with the AAA (#4), as well as with ourselves (#2). While these three could be looked at as “Motherhood” type issues, they should never be forgotten. The remaining five items in the first category represent action areas for the Trustees: continuity of The Academy (#17); continue the international flavor of The Academy (#5); a long term plan for the Academy (#20); encouraging student members at all levels (#25); and approval of the long term plans of The Academy (#16). These eight items might be classified as “imperatives” for the Trustees.

The next grouping of items gives us some ideas on guidance for operating matters. Repeat terms should be possible for the Treasurer (#22) and the Secretary

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There should be a strong commitment to raising funds (#12), to warm relations with other accounting history groups (8), to flexibility in the progression of officers (#19), and to the keeping of the English language as the language of The Academy (#6). I'd use the classification of "necessities" for these items.

The next grouping could be classified as "desirable": participation in celebrating long term anniversaries (#13); warm relations with other history groups (#9) explicit policy for International Congresses (#7); advisory body for operating matters (#14); historical flavor for AACSB accreditation (#11); and independence from the AAA (#3).

The next grouping is still a positive one but with less dominating support; hence, the classification of "useful." They are: limited range of dues increase for individual members (#23); concern with all aspects of history (#10); and limited range of dues increase for institutional members (#24).

It is clear that we should not attempt to draw formal By-Laws for the Trustees of The Academy (#15), nor should we necessarily expect that The Academy be comprised predominantly of academic members (#26). It is clear that repeat terms for the president are met with less than complete enthusiasm (#18).

We now have a Strategic Plan for The Academy and have ascertained the basic assumptions underlying it. Our next task is to try to merge the Strategic Plan with our basic assumptions, so that there will be continuity and cohesiveness for both the intermediate period and the long run. We welcome your thoughts.

★★★★

Tales: continued from page 27

A new tie 3.50
12 Mauve underpants, and so on 5.50
Chocolate for Mademoiselle Estelle 3.00
Diner for two, and so on 18.25
Two orchestra stalls at the Vaudeville 20.00
Cab-Night tariff 2.40
15 Committed to my wife for housekeeping 220.00
Three months wages paid in advance to Estelle 300.00
An umbrella for mother-in-law who has lost hers 6.75

The record continues with the elevation of "for Mademoiselle Estelle Denis" and the diminution of "for my wife, mother-in-law and Riri." However, as all seasons in their turn, this drama has its moral ending which arrives in a matter of days.

25 Committed to the agency, Dubius, Monet, Slapdache and Co. to verify the exactitude of the anonymous denonciation I have received yesterday, and to arrange the following of Estelle 20.00

PART III — A NEW BEGINNING

December

3 Stamp for a letter addressed by me to the employment bureau for engagement of a cashier, to replace Melle E. Denis .10
4 Silk dress for my wife 180.00
For my wife, an aigrette of paradise 130.00
Two new suits for my little Riri 125.00