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Strategic plan for the Academy of Accounting Historians, 1990-1994

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THE STRATEGIC PLAN FOR THE ACADEMY OF ACCOUNTING HISTORIANS, 1990-1994

The stated objectives of The Academy of Accounting Historians are to:

1. Encourage Research
 2. Encourage Publication
 3. Encourage Teaching
 4. Encourage Personal Exchange
- in all areas of accounting history and to explore the interrelationships among accounting, business and economic histories from a broad environmental context.

The following discussion presents a combination of strategies, tactics, and particular activities of the Academy that are designed to move the Academy toward the accomplishment of its objectives. While many of the strategies, tactics, and activities may impact several objectives, they are, to the extent possible, identified with particular objectives.

IMPROVE COMMUNICATION AND REPORTING TECHNIQUES

It is proposed that an Operations Manual describing the duties, responsibilities, and objectives of each of the positions appearing on the organizational chart be established and distributed to all appropriate personnel. The Operations Manual should be continuously updated so that persons holding these positions in the future will have some guidance. It is important that the objectives of a given area of the Academy be coordinated with the objectives of other areas as well as with the overall objectives of the Academy.

It would be expected that officers, editors, chairpersons, and others holding key positions in the Academy would maintain adequate records of their activities during their term. These records should be submitted on a timely basis to the Archivist and/or Director of The Accounting History Research Center for inclusion in the archival materials of the

Academy that are maintained at the Center.

INCREASE MEMBERSHIP

The Academy should strive to increase membership annually. Particular attention should be given to the retention of current members. Emphasis should be placed not only upon the numeric increase in members, but upon the quality and makeup of the membership. Efforts should also be undertaken to attract more practicing and foreign members.

While membership in the Academy is of two types—regular and life—the areas from which members come are as follows (membership figures as of January 1989):

	Domestic		Total
	(U.S.)	Foreign	
Individual (academic and practitioners)	354	127	481
Institutional affiliates (college and university libraries, practitioner libraries, etc.)	203	81	284
	557	208	765

In order to undertake the types of programs and commitments that are needed to accomplish the objectives of the Academy, it is imperative that both individual members and institutional affiliates be increased.

Individual members are important in that the organization must have a pool of members who have an interest in the Academy and who are willing to devote their time and effort in assisting the organization in achieving its objectives. As indicated above, of the 765 members, approximately 481 (63%) are individual members.

Institutional affiliates are valuable in that they house the scholarly publications of the Academy and reach a wide variety

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of interested readers and researchers. The Academy must continue its efforts to place its research and publications in college/university libraries and libraries of practicing accountants not only for the exposure of its materials but because institutional retention is high and provides a sound financial base to help support the Academy's activities. Particular attention also should be given to getting accounting firms to join the Academy.

The Academy should strive for an annual increase of 10% in individual members and institutional affiliates for each of the next 5 years. These increases would put the total membership of the Academy at approximately 1,232 at the end of 5 years (775 individual members; 457 institutional affiliates).

INCREASE FUNDING

The Academy should undertake activities to increase its General Endowment to \$100,000 to support accounting history research—Accounting History Research Center workshops and seminars, funded research, manuscript awards, etc. A realistic and challenging goal would be to have the \$100,000 endowment in place within the next 5 years.

IMPROVE PUBLIC RELATIONS

The activities, publications, etc. of the Academy should be more widely publicized in all circles of the profession. For example, when the Hourglass Award recipient is selected, news releases might be sent to newspapers, to newsletters of other historical and related organizations, to the GASB, and to the FASB.

ENHANCE INVOLVEMENT IN SPECIAL EVENTS

The Academy should take a more active role in major historical accounting events as it did in the AICPA Centennial. For example, the Academy might play a

role in such forthcoming events as the 75th anniversary of the NAA in 1994 and the 500th anniversary of the publication of Luca Pacioli's *Summa Arithmetica* in 1994. It is suggested that a Special Events Committee be established.

CENTRALIZE OPERATIONS

The Academy should work towards centralizing its operations. For example, the operations might be centralized at the affiliated college or university of the secretary. All back issues of the various Academy publications would be stored at this location which would mean that orders received by the secretary for these publications could be filled quickly and efficiently. This would reduce significantly the amount of correspondence among the secretary and the editors of the various publications concerning the billing and shipment of orders for back issues of the respective publications. While this would place more responsibility on the secretary, it would allow various editors more time to handle editorial functions of their publications. Of course, it would be expected that appropriate financial support would be provided to assist the secretary in carrying out these new functions.

(1) Encourage Research

The Academy should be more active in identifying research topics encouraging accounting history research, and establishing awards for research of outstanding quality.

ACCOUNTING HISTORY RESEARCH

The Academy should encourage, develop, and coordinate research programs and conferences at the Academy's research centers or other appropriate venues that are consistent with the objectives of the Academy and related to emerging subject areas. The Academy should continue to examine research methodologies used in other disciplines

Board of Trustees: Strategic plan for the Academy of Accounting Historians, 1990-1994 and evaluate their applicability to accounting history research e.g., oral history and its feasibility in historical accounting research. It is suggested that an Accounting History Research Committee be established.

ESTABLISH ADDITIONAL AWARDS TO RECOGNIZE AS WELL AS ENCOURAGE HISTORICAL RESEARCH

In addition to the Hourglass Award and the Manuscript Award, additional awards should be established to recognize outstanding historical accounting research e.g., outstanding history paper presented at the national meeting of the AAA. Such awards would help to popularize the work of the Academy and attract young scholars who need this type of recognition for their career development.

(2) Encourage Publication

The Academy should be more active in encouraging authors to publish their research and in identifying additional means of exposing accounting history research.

PUBLICATIONS

The Academy supports a substantial publication program to provide outlets for historical research. Academy publications include *The Accounting Historians Journal*, *The Accounting Historians Notebook*, *Working Papers Series*, *Monograph Series*, *Accounting History Classics Series*. The Academy should continue these publications.

The Accounting Historians Journal is the official refereed scholarly journal of the Academy and is published in the spring and fall. It is our "flag-ship publication" and an all out effort is to be made to maintain its proven quality.

DETERMINE FEASIBILITY OF REPRINT SERVICE

The Academy should consider letting

a reprint service handle back issues of *The Accounting Historians Journal*. Reprints of the *Journal* should be made available in hard copy form as well as other forms such as microfilm.

The Accounting Historians Notebook is the official newsletter of the Academy and is published in the spring and fall. Consideration might be given to adding a section to the *Notebook* that would consist of summary articles about accounting historical works and events in other countries, particularly in the non-English-speaking countries. This would help make these materials more accessible to English-speaking accounting historians.

The Working Papers Series is a valuable outlet for publishing research in accounting history. Several of the working papers have subsequently been published (reprinted) in major journals. Currently 78 papers have been issued by the Academy of which the first 60 appear in bound Volumes 1, 2, and 3. Working papers 61-80 should be bound in Volume 4. Upon the depletion of the inventories of Volumes 1 (100), 2 (130), and 3 (500), it is suggested that Volumes 1 through 3 not be reprinted, at least for the time being, since the approximately 1,000 copies of each volume sold seem to have accommodated the initial demand.

Working papers are published on an irregular basis. However, it would seem that a realistic and challenging goal for the editor would be to publish and distribute 4 new working papers each year with a bound volume of 20 papers being published every fifth year.

The Monograph Series permits the publication of finished research that would not be appropriate for the *Accounting Historians Journal*. It is suggested that items published as monographs be self-supporting either through sales revenue or by grants made available to publish particular works or a combination thereof.

Ideally, a good candidate for publication would be one that is funded by a grant that involves a one-time mailing of the publication to a particular group (including Academy members) and with about 100 copies allotted to the Academy to service future requests e.g., *The Development of the Accountancy Profession in Britain to the Early Twentieth Century* by R.H. Parker, Monograph 5, 1986. Upon the depletion of the inventories of Monograph No. 1, 33; No. 2, 189; No. 3, 252; No. 4, 802; and No. 5, 113, it is suggested that Monographs 1 through 5 not be reprinted, at least for the time being, since the initial demand for these items seems to have been met.

The Accounting History Classics Series was established to make available notable books on accounting history at a reasonable cost and thus encourage their use in accounting history courses and other courses. It would be expected that the editor would look for new additions to the Series; however, it is suggested that such additions be self-supporting through sales revenue or by grants made available to publish the particular work or a combination thereof.

ENHANCE PROMOTION OF PUBLICATIONS

The Academy should enhance the promotion of its publications. Proper promotion is necessary in order to: (1) present scholarly research to those in the market place that have an interest and need for the materials, (2) provide the authors a stimulus to produce valuable research, and (3) let others know of the availability of the publications.

ENHANCE QUALITY CONTROL OF PUBLICATIONS

The Trustees or a subcommittee of them should review all Academy publications to assess quality, readership interest, duplication, costs, etc.

Formal procedures should be established to ensure that Academy publications are copyrighted. The person responsible for this function also might be responsible for the proper channeling of Academy publications to such places as the Library of Congress, book reviewers, etc.

(3) Encourage Teaching

The Academy should do more to encourage the teaching of accounting history at the undergraduate and graduate levels.

ACCOUNTING HISTORY EDUCATION

The Academy should look into various items relating to the teaching of accounting history in undergraduate and graduate level accounting courses. For example, the Academy might determine the current status of course offerings in accounting history in colleges and universities in the U.S. and foreign countries, determine ways of integrating historical accounting materials into existing accounting courses, and prepare a model accounting history course syllabus. It is suggested that an Accounting History Education Committee be established.

ENHANCE INVOLVEMENT IN EDUCATIONAL PROCESS

The Academy should get more involved in the future direction of accounting education including the accreditation of accounting programs. Efforts should be undertaken to get accounting history recognized as an area to be covered in accredited accounting programs.

(4) Encourage Personal Exchange

The Academy should do more to provide members opportunities to exchange ideas, research findings, interests, etc.

Board of Trustees: Strategic plan for the Academy of Accounting Historians, 1990-1994
PROVIDE MORE OPPORTUNITIES FOR MEMBER INVOLVEMENT substantial impact on current work being done in the United States.

The Academy should pay particular attention to making available more opportunities for members to get involved in the Academy. In addition, thought should be given to how to reward a member after he or she has contributed to the organization.

ENHANCE SERVICE TO MEMBERS

The Academy should investigate additional ways that it can better serve its members, such as holding seminars before the annual meeting or holding special seminars and workshops at The Accounting History Research Center and The Tax History Research Center. It is suggested that a Program Committee be established. The Academy should also participate in the professional programs of leading academic and professional organizations such as the national and regional meetings of the AAA, meetings of the AICPA, NAA (national and local chapters), and FEI. To assist in these undertakings, the appointment of regional chairpersons (and members) might be helpful. Boundaries of the regions might be established along the lines of those established for AAA regional groups.

The above theme also might be extended internationally. For instance, chairs or directors (and members) could be appointed for defined international boundaries (e.g., Australia, Japan, West Germany) who would then undertake activities to involve the Academy in appropriate meetings of academic and professional organizations in their respective area. In addition, the Academy might invite participants (or commission papers) from other countries (such as those from non-English-speaking countries) to our annual meetings. This would add an important dimension to the Academy because some of the work that has already been done in other countries may have a

IMPROVE COORDINATION/ COMMUNICATION WITH OTHER HISTORY GROUPS

Efforts should be undertaken to identify other historical groups that could be of assistance to the Academy and vice versa. Such groups might include the Economic and Business Historical Society and/or the history departments of universities that conduct various workshops or hold various conferences.

ENHANCE PRESENCE OF ACCOUNTING HISTORY RESEARCH CENTER

It is recommended that The Accounting History Research Center position itself to better save and enhance accounting history research. The Center might serve the general accounting population by being a resource (data base) for such research. It might also serve Academy members by holding workshops, seminars, etc. at least once every year or two on accounting history issues such as historical methodology, oral history, etc. Promotion of the Center is important in order that others might be made aware of its existence which will hopefully increase its utilization. Members of the Academy might be kept informed of its activities through the *Accounting Historians Notebook*.

The Center should continue to house the archival materials of the Academy. An archivist should be appointed who would collect all documents, correspondences, and other materials relating to the Academy, and maintain and catalog them. This would require that an information system be established to ensure that proper materials are maintained and filed by each committee, officer, etc. and that appropriate copies (carbons) are sent

to others in the system. The archivist also would make sure that complete and up-to-date archival materials on the Academy are properly maintained in the Accounting History Research Center.

ENHANCE THE PRESENCE OF TAX HISTORY RESEARCH CENTER

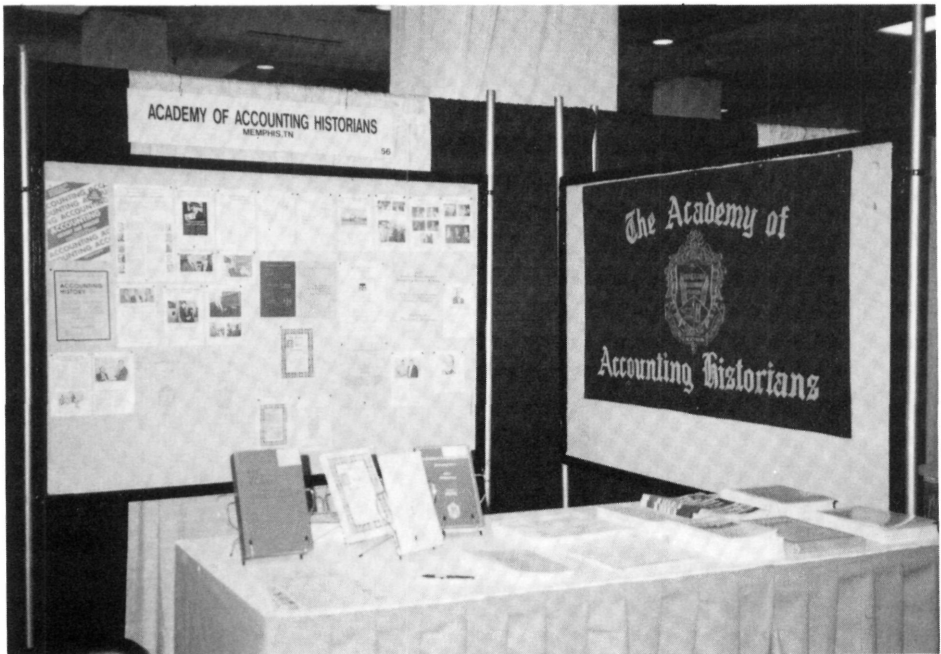
The Tax History Research Center was established to serve Academy members and to enhance historical tax research. While the emphasis is naturally on tax history research, The Tax History Research Center might undertake activities (e.g., seminars and workshops) similar in nature

to those conducted by The Accounting History Research Center.

Committees and Task Forces

In order to assist with the achievement of the objectives set out above, the Board of Trustees shall establish standing committees. The president of the Academy will appoint special committees and task forces. The membership of all committees and task forces will be nominated by the president and all committees and task forces will report to the president each year.

The Board of Trustees



Academy Booth at AAA Meeting in Toronto