

# Accounting Historians Notebook

---

Volume 13  
Number 1 *Spring 1990*

Article 14

---

Spring 1990

## Some thoughts concerning the Board of Trustees of the Academy

Richard G.J. Vangermeersch

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

Vangermeersch, Richard G.J. (1990) "Some thoughts concerning the Board of Trustees of the Academy," *Accounting Historians Notebook*: Vol. 13 : No. 1 , Article 14.

Available at: [https://egrove.olemiss.edu/aah\\_notebook/vol13/iss1/14](https://egrove.olemiss.edu/aah_notebook/vol13/iss1/14)

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).

# SOME THOUGHTS CONCERNING THE BOARD OF TRUSTEES OF THE ACADEMY

by  
*Richard Vangermeersch*  
*Chairman, Board of Trustees*

I attended a four hour key member meeting on Friday, December 1, in Atlanta and then a two-hour review with some members on Saturday afternoon, December 2, in Atlanta. My goal was to see what the trustees could do to help The Academy. My reading of many books on "Boards" did not yield much specific help, as almost all were written for the private sector. The one book that was not for the private sector assumed that the organization had a full-time and paid staff, which is far from what our organization has or ever will have. Your responses on my questionnaire also helped me come to the conclusion that coincides with a comment written by Ed Coffman: "We must find a way for each member of the Trustees to participate in the current activities of The Academy." This is probably also true of our past trustees.

Barbara Merino has polled the membership for volunteers to help The Academy. There has been a very heartening outpouring of support from the membership. We do need some assistance in both the Endowment Committee and the Public Relations Committee. The Public Relations Committee includes the important outreach in such events as the SUMMA 500 in 1994 and the NAA 75th Year Celebration in 1994, as well as, the CPA Exam Centennial in 1996 and the World Congress in 1992. These two committees need CONTINUITY, something we can provide. This is true for the other committees as well. I hope each of you can participate in at least one of these com-

mittees. The Academy needs your involvement, ideas, and support.

After looking at the McGraw-Hill publication on Table of Contents of Journals in Accounting, I realized better than ever before the work we have to do to maintain our Journal as our "flagship." McGraw-Hill listed 29 journals in English, and most of them were spawned in the 1970's and 1980's. It is not easy to attract good literature for our Journal with all these competing journals. Barbara will need our support in her goal of increasing The Academy's outreach to business and economic historians to help to attract quality articles.

There were many outstanding comments to my questionnaire. I have summarized them in Appendix A. I did not do as good a job with the "Means to Ends" section of the survey. So much so that, I would rather concentrate on the Assumptions. The "Means to Ends" must await your responses to the revised assumptions about the academy.

## APPENDIX A

Tom Nessinger suggested that a four factor model—Organization; Board; Officers; and Members—be employed for the "Assumptions about the Academy." I followed that format along with additions and corrections sent to me by Merv Wingfield, Maureen Berry, Tom Johnson, Gary Previts, Dale Flesher, Lee Parker, Murray Wells, Ed Coffman, and Barbara Merino.

**Assumptions about the Organization of The Academy**

1. The Academy should remain a not-for-profit (Sec. 501(3)) organization.
2. The Academy should be a collegial body.
3. The Academy should remain independent of the AAA.
4. The Academy should have a warm relationship with the AAA.
5. The Academy should be an international organization.
6. The Academy should be an English-speaking organization.
7. There should be an explicit policy about having an International Congress of Accounting Historians every four years.
8. There should be warm relations with other accounting history groups.
9. There should be warm relations with history groups.
10. The Academy should be concerned with all aspects of history.
11. The Academy should be very committed to an historical flavor for AACSB accreditation.
12. There should be a strong commitment to raising funds and to the endowment process especially for the AHRC and the THRC and for research projects.
13. The Academy should play an important role in celebrating long-term anniversaries—i.e., AICPA Centennial.

**Assumptions about the Board of Trustees of The Academy**

14. The Board of Trustees should be an advisory body for operating matters.
15. There should be no formal By-Laws for the Board of Trustees.

16. The Board of Trustees should be involved with the approval of long-term plans of The Academy.
17. The Board of Trustees should be concerned with the continuity of The Academy.

**Assumptions about the Officers of The Academy**

18. While the term of the presidency is one year, a person might be re-elected to a second consecutive year.
19. While there is a step system which leads to the presidency, there should be a necessity to maintain flexibility.
20. There should be a long-term plan for The Academy.
21. Repeat terms should be possible for the Secretary.
22. Repeat terms should be possible for the Treasurer.

**Assumptions about the Members of the Academy**

23. There should be a limited range of dues increases in the short-run for individual members.
24. There should be a limited range of dues increases in the short-run for institutional members.
25. Student members should be encouraged at all levels.
26. The membership of the Academy should be comprised predominantly of academic members.