Academy of Accounting Historians. Trustees, officers, and key members meeting; Sheraton Hotel -- Denton, Texas -- November 18, 1990; Trustees, officers, and key members meeting; Sheraton Hotel -- Denton, Texas -- November 18, 1990

Ashton C. Bishop
THE ACADEMY OF
ACCOUNTING HISTORIANS

Trustees, Officers, and Key Members Meeting
Sheraton Hotel — Denton, Texas — November 18, 1990


8:25 a.m.: The meeting was called to order by President Barbara Merino.

1. Secretary Ashton Bishop reported that the Academy’s annual meetings (1991) will be held at the Opryland Hotel in Nashville.

2. Treasurer Ross Tondkar indicated that our financial condition continues to be good, but spending exceeded revenue by $10,000 during 1990. The matter of a possible dues increase will be discussed at our forthcoming March meeting. Also, accepting dues payment by credit card will be discussed.

Tondkar reported that the IRS has attached a lien of $2,777.82 on our bank account contending that we were late in filing the 1986 tax return. Our evidence indicates that the IRS is not correct in their contention. Tondkar will work with Ernst & Young and the IRS to settle the matter. If it becomes necessary, an ad hoc committee will be appointed to assist Tondkar.

3. Michael van Breda (Education Committee) indicated that submissions of accounting history “one-pagers” as teaching material have been less than expected. Van Breda will write several as examples and circulate. A call for “one-pagers” will appear in The Notebook in Barbara Merino’s final letter as president.

4. Sarah Reed (International Research Committee) will continue to collect information on meetings and conferences that the Academy can piggyback on with respect to accounting history. Information on meetings and conferences should be disseminated through The Notebook and Public Relations Committee. Lee Parker, President-elect, proposed that Reed’s committee be responsible for generating one proposal for piggybacking on a conference during 1991/92. Parker and Reed will confer regarding the committee’s 1991 charge.

5. Patti Mills (North American Research Committee) is continuing to communicate with Alan Richardson regarding a history component at the 1991 CAAA Conference. Richardson has asked for help distributing the “call for papers” and may need help in reviewing papers.

Mills has been in touch with Esteban Hernandes-Esteve with respect to our possible participation in the Columbus Project (history of accounting during the age of discovery). He has withdrawn his request for our participation. Work on the volume will continue under the auspices of the Spanish Accounting Association.
should feel free to submit papers related to the topic.

President-elect Parker will communicate in writing with each committee chairperson as to the specific charge and responsibility concerning the Academy's piggybacking on meetings and conferences of other organizations.

6. According to President Merino, Gene Flegg (Endowment Committee), has received three funding requests for projects. Verbally, the indication is that the Southwest Region Doctoral History Consortium has been funded. No word as yet on the Garner Monograph or the 1991 Methodology Conference.

7. Tom Burns (Public Relations Committee) reported limited success with press releases about Academy activities and "filler pieces" directed at periodicals. The committee is toying with the idea of an Academy t-shirt. The idea was well received and the committee was directed to proceed with it.

8. Ed Coffman (Membership Committee) reported 877 members and institutional affiliates as of November 1. With respect to new membership, Mary Harston obtained 21 additions (9 regular members, 11 student members, and 1 institutional affiliate) and will have her 1991 dues waived per our incentive structure. Sara Kenney obtained 7 additions (6 regular members and 1 institutional affiliate) and earned a monograph. Coffman's report is attached (Exhibit 1).

The Membership Committee was directed to prepare an "issues document (marketing potential and strategy) with a ten-year time horizon for discussion at our December 1991 meeting.
A motion was made, seconded, and unanimously passed which makes Conference Planning a standing item on future agendas of Key Member meetings. Directors of Centers, chairperson of the North American Research committee, and the presidential line are primarily responsible for this item.

Tonya Flesher’s Tax Research Center report was distributed by Finley Graves. This report is attached (Exhibit 3). President Merino approved spending up to $600 for Flesher to acquire bookcases for the Center.

Dale Flesher’s report on the Video & Audio Tape Library was distributed by Finley Graves and is attached (Exhibit 4). Gene Flegm’s video tape on the standard setting process is now available. Louis Goldberg’s (3 tapes) are available. The video tape flyer should be updated. Tom Burns suggested taping Andrew Barr and Bob Mautz at the forthcoming Hall of Fame Conference. Tom Burns noted that he taped a series of interviews in 1981 for the AAA which should be available.

Bill Samson (Accounting Historians Journal) indicated a need for more papers, and they may become more pro-active in seeking them but not at the expense of quality. Lee Parker suggested appointing some younger people to the editorial board to aid in the development of young talent. As the membership grows, the number of copies printed of each issue may need to be increased. Each author should be given three copies rather than five. Dale Flesher’s AHJ report is attached (Exhibit 5). Patti Mills (Reviews Editor) reported that her section has more than enough reviews for the Spring issue.

Elliott Slocum’s (Notebook) report is attached (Exhibit 6). The Fall 1990 issue will contain about 48 pages. A “call for papers” for the Manuscript Award will be inserted as a flyer when the Fall issue is mailed. Future issues should follow a page budget of no more than 36 pages (or 72 pages per year). Articles should have a low priority. Items submitted for the Spring issue should be submitted by March 1 as opposed to April 1 as noted on the Calendar. Lee Parker requested that cost quotes for the Notebook in 8½ by 11 (AAA style) format be obtained and compared to the current cost. This information should be presented at the March meeting if possible.

Finley Graves (Monograph Series) reported that the Garner monograph should be forthcoming during the first half of 1991. An ISBN number will be obtained for the first time with regards to the Series. Work is continuing on the Roger Motkya and the Edward Peragallo projects.

Gary Previts reported that the Classic Series contains six volumes. Two of these volumes were added this year as reported in the August minutes.

Ed Coffman noted that the Business Periodical Index (BPI) did not include the AHJ. Bill Samson and Dale Flesher were directed to pursue getting the AHJ listed in the BPI, the Social Science Citation Index, and other indexes considered appropriate. Gary Previts has some data on file that would assist with the detail.

Barbara Merino thanked everyone...
for their support during her tenure as President. Notable achievements included the Illinois Conference, AAA workshop, and the AOS Conference.

25. Lee Parker (1991 President) plans to hold a Presidential Strategic Directions Meeting with Barbara Merino, Tom Burns, and Tonya Flesher in connection with the March meeting.

26. Al Roberts was asked to report on the Sixth International Congress of Accounting Historians Meeting scheduled for Japan in 1992.

27. Michael van Breda will inquire about what is going on with respect to the future of the book display at the annual AAA meeting. This item will be placed on the March agenda for discussion.

28. To aid in administration and coordination of Academy activities, someone (archivist) should summarize minutes of past meetings using common classifications (education, publication, membership, etc.).

29. Lines for institutional affiliation, business and home telephone numbers, and fax number will be added to future membership brochures and dues notices.

30. The meeting adjourned at 2:45 p.m. Respectfully Submitted, Ashton C. Bishop, Secretary of Accounting Historians December 22, 1990

Exhibit 1
MEMORANDUM

To: Trustees, Officers, and Key Members, The Academy of Accounting Historians

From: Ed Coffman Chairman, 1990 Membership Committee

Subj: Report of the Membership Committee for the 1990 Academy Meeting in Denton, Texas

Date: November 18, 1990

As of November 1, 1990, the Membership Committee had identified 87 new individual members (59 academics/practitioners, 28 doctoral students) and 29 new institutional affiliates. These 116 additions bring the total for individual members and institutional affiliates in the Academy to 877, as presented below:

Individual Members/Institutional Affiliates

<table>
<thead>
<tr>
<th>Domestic</th>
<th></th>
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<tbody>
<tr>
<td>Regular members</td>
<td>335</td>
</tr>
<tr>
<td>Student members</td>
<td>69</td>
</tr>
<tr>
<td>Institutional Affiliates</td>
<td>222</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Non-Domestic</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular members</td>
<td>141</td>
</tr>
<tr>
<td>Student members</td>
<td>3</td>
</tr>
<tr>
<td>Institutional Affiliates</td>
<td>107</td>
</tr>
<tr>
<td>Total</td>
<td>877</td>
</tr>
</tbody>
</table>

While all 35 members of the Membership Committee did an excellent job, the three members that obtained the highest number of new additions were:

Mary E. Harston—21 (9 regular members, 11 student members, 1 institutional affiliate)
Sara Y. Kenny—7 (6 regular members, 1 institutional affiliate)
Gadis Dillon—7 (7 student members)

Exhibit 2
ACCOUNTING HISTORY RESEARCH CENTER
Report at November 15, 1990
The Accounting History Research Center has continued to receive records and publications from the Federation of Schools of Accountancy which are to be cataloged. In addition, the Center has received from Mrs. Frank C. Slingerland texts used by her husband during the 1920's. These texts are contributed in his name.

Initial inquiry about obtaining a graduate student in the area of library sciences to catalog the contents of the Center has been made. Since we are uncertain as to the date of the relocation of the Center, no commitments have been made. Al will be preparing a request for funding of this effort from other sources.

Elliott Slocum
Al Roberts

Exhibit 3

REPORT OF THE DIRECTOR OF THE TAX HISTORY RESEARCH CENTER

Two important events have occurred during the past three months. First, the University has offered us a new room to house the Tax History Research Center which would offer double the space of the present facility. Also, it is on the ground floor with an outside entrance. The University is currently remodeling the room so that it will be at least as nice as the present location.

The second event of importance was the donation by the Memphis office of BDO Seidman of all of their pre-1982 tax library going back to 1945. This includes several journals, some of which are of a practitioner type and some of a theoretical nature.

Given the increased size of our holdings and the impending increase in size of our facility, we will need to purchase some new bookcases in the near future. The present budget for next year would cover one new bookcase, but at least two or three additional bookcases would be nice if the budget would permit. I would like for the facility to look as nice as possible by the time of the 1991 Methodology Conference.

Tonya K. Flesher

Exhibit 4

VIDEO TAPE LIBRARY

As usual during the fall semester, lending activity has been high. Several people routinely use certain tapes every fall semester, while others first learn of the library from brochures available at our booth at the AAA annual meeting. Consequently, much of the year's lending activity occurs between August and December.

Dr. Previts and I are currently planning to expand the tape library. Perhaps he can provide more details.

Dale L. Flesher

Exhibit 5

EDITOR'S REPORT

The Fall 1990 issue of The Accounting Historians Journal is currently in production. It will contain seven articles, plus book reviews and the proceedings of the Accounting Hall of Fame Induction Ceremony.

Submissions have been down this year, but quality has improved (but Lee Parker may dispute this statement).

Exhibit 6

The Accounting Historians Notebook Report at November 15, 1990

The Fall 1990 issue of The Notebook is...
progressing nicely. The contents have been typeset and are now being proofed. It is expected to be completed next week and returned to the printer for correction and preparation of the blueline. If all goes well, the issue should be in the mail in December.

We currently have three manuscripts on hand, two of which have not been reviewed. The third manuscript has been reviewed and will be returned with a request that it be substantially revised.

Elliott L. Slocum
Editor