October 1994

Minutes: Meeting of trustees, officers, and key members; Academy of Accounting Historians; Galt Hours -- Mayor's Room -- Louisville, Kentucky, April 30, 1994; Minutes: Meeting of trustees, officers, and key members; Academy of Accounting Historians; Mariott Marquis -- Gramercy Room -- New York, NY, August 10, 1994; Meeting of trustees, officers, and key members; Academy of Accounting Historians; Galt Hours -- Mayor's Room -- Louisville, Kentucky, April 30, 1994; Meeting of trustees, officers, and key members; Academy of Accounting Historians; Mariott Marquis -- Gramercy Room -- New York, NY, August 10, 1994

Doris M. Cook

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Recommended Citation
Cook, Doris M. (1994) "Minutes: Meeting of trustees, officers, and key members; Academy of Accounting Historians; Galt Hours -- Mayor's Room -- Louisville, Kentucky, April 30, 1994; Minutes: Meeting of trustees, officers, and key members; Academy of Accounting Historians; Mariott Marquis -- Gramercy Room -- New York, NY, August 10, 1994; Meeting of trustees, officers, and key members; Academy of Accounting Historians; Galt Hours -- Mayor's Room -- Louisville, Kentucky, April 30, 1994; Meeting of trustees, officers, and key members; Academy of Accounting Historians; Mariott Marquis -- Gramercy Room -- New York, NY, August 10, 1994," Accounting Historians Notebook: Vol. 17 : No. 2 , Article 6. Available at: https://egrove.olemiss.edu/aah_notebook/vol17/iss2/6

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MINUTES

Meeting of Trustees, Officers, and Key Members
Academy of Accounting Historians
Galt House–Mayor’s Room — Louisville, Kentucky
April 30, 1994


1. The meeting was called to order by President Ashton Bishop at 12:30 p.m.

2. Minutes of the annual business meeting and the meeting of officers, trustees and key members of December 4, 1993, in Oxford, Mississippi, were approved, as previously distributed by mail.

3. The secretary, Doris Cook, gave the membership report. As of December 31, 1993, total membership was 892, including 488 individuals and 404 institutions.

4. Gary Previts moved that the dues be increased gradually as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Individuals</th>
<th>Institutions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1996</td>
<td>$38</td>
<td>$48</td>
</tr>
<tr>
<td>1997</td>
<td>$40</td>
<td>$50</td>
</tr>
</tbody>
</table>

After some discussion, the motion passed. The proposed dues increase will be presented to the members at the 1994 annual business meeting for their vote. The dues for 1995 will remain at the same $36 for individuals and $46 for institutions as in 1994.

5. Ashton Bishop and Tom Lee reported on the Pacioli Seminar held in Edinburgh, Scotland on March 3, 1994, which they attended as representatives of the Academy. The seminar was in celebration of the 500th anniversary of the publication of Pacioli’s Summa and was sponsored by the Academy and the Institute of Chartered Accountants of Scotland. They noted that the seminar was very successful, unique, and relevant. There were 17 countries represented with about 150 accounting historians present. There were eight papers on accounting history, which will be edited by Richard Brief and published by Garland in the Spring of 1995. This publication should be suitable for student use as well as historians.

6. Ashton Bishop also reported on the Special World Congress in Venice, Italy, April 9-12, 1994, which he also attended. This conference centered on Pacioli as a man. There were about 250 people in attendance, but only 3 or 4 from the United States.

7. President Bishop reported that Kathleen Sinning has started on the syllabus and reading list project to obtain information concerning college courses which include accounting history. The consensus was that she should continue this project.

8. Plans were announced for a CPE session dealing with research methodologies in historical capital market accounting research, to be held on Wednesday, August 10, 1994, 8:30 a.m.—12:00 p.m. preceding the annual meeting of the AAA in New York.

9. The President announced plans for the New York meeting, August 10, 1994, at the New York Marriott Marquis:

- Key Member Meeting, 1:00-4:00 p.m.—Gramercy Room
- Past Presidents Dinner, 6:00-8:00 p.m.—Kern Room
- Reception for all members and guests, 8:00-10:00 p.m.—Salon B

10. Plans are being made for the Fall Conference, scheduled for December 9-10, 1994, at the Atlanta Hilton and Towers in Atlanta, GA. The theme of...
the conference is “Historical Perspective and Analysis: An Integral Component of Accounting Education in the 21st Century.”

11. Eugene Flegm noted that he has sent letters to obtain funding for the Fall Conference and expects good response. He asked that accounting for the conference funding and expenses be reported separately each year and that any excess balance of conference funds be reported separately.

12. The treasurer, Michael van Breda, gave the treasurer’s report. The Academy is in satisfactory financial condition.

13. After some discussion of the budget for the Journal, Gary Previts moved that the page budget be set at upper limits of: 200 pages or $10,000. The motion passed.

14. After some discussion, a motion was approved that the Academy become a member of the AACSB under the new subscription category made available for academic and learned societies at a small fee of about $100, beginning in 1994. Gary Previts agreed to be the contact person.

15. Gary Previts reported on the survey made of the membership concerning the future organization and administrative structure of the Academy. Of the 28 responses, 17 were U.S. members and 11 were foreign. The U.S. members expressed interest in a future relationship with the AAA because of the possibility of program space at AAA meetings. The foreign members expressed more interest in a future relationship with a university base to maintain independence. Study of these future possibilities will continue.

Barbara Merino suggested that the Academy arrange to sponsor a session of Accounting History papers on the afternoon preceding the 1995 AAA meeting. Six papers could be presented with a coffee break in the middle. The consensus was in favor of proceeding with the suggestion.

16. Dale Flesher moved for approval of the previously proposed grants for student fellowships for research at the Tax History Research Center at The University of Mississippi. The total grants for 1994 will be limited to $1,000 and may be awarded to one student or several. The motion passed. Notice of the availability of these grants will be included in the Notebook.

17. Maureen Berry agreed to continue as the contact person for the International Association for Accounting Education and Research.

18. Maureen Berry asked for suggestions concerning the Fall 1995 conference which will be held in Urbana, IL. It was suggested that the date be set in October or November rather than December because of the weather. The theme of the conference will be related to multi-cultural or international aspects of historical accounting research.

19. A motion was made and approved to sell back issues of the Journal and monographs, up through 1992, for $2 each. A list of those available will be included in the Notebook.

20. A motion was made and approved to sell back issues of the Notebook, up through 1992, for $3.00 each. A list of those available will be included in the Notebook.

21. Elliott Slocum reported on the Notebook. He will have several issues at the Academy booth at the AAA meeting in New York.

22. Gary Previts reminded members of the 1996 World Congress to be held at Queens University, Ontario, Canada, August 11-13, 1996.

23. The meeting was adjourned at 4:30 p.m.

Respectfully Submitted
Doris M. Cook, Secretary
Academy of Accounting Historian, May 3, 1994
MINUTES
Meeting of Trustees, Officers, and Key Members
Academy of Accounting Historians
Mariott Marquis—Gramercy Room—New York, NY
August 10, 1994


1. The meeting was called to order by President Ashton Bishop at 1:15 p.m.

2. Jeanette Sanfilippo gave the report of the Public Relations Committee for Hans Dykshoorn. At each of the regional AAA meetings and the Midwest Business Association meeting the Academy has been represented by brochures, flyers and other publications. Jeanette was in charge of the Academy booth at the New York meeting. As was done last year, 1/2 off one-year memberships are being offered to new members for the remainder of the year.

3. Maureen Berry reported on plans for the 1995 Fall Conference. Professor Leslie Oakes from the University of Alberta, Canada, has agreed to be the Technical Director for the program which will have an international theme. The conference has been scheduled for November 3-4, 1995, at Jumer's Castle Lodge in Champaign, IL.

4. Doris Cook, Secretary, distributed minutes of the April 30, 1994 meeting. The minutes were approved as corrected.

5. The current membership report was given by Doris Cook.

6. Don Edwards reported on plans for the 1996 Fall Conference. The theme of this conference will be the celebration of the centennial anniversary of the beginning of the CPA examination and CPA profession in the United States. Don Edwards suggested that Academy members plan to publish articles throughout the year in the Journal of Accountancy, CPA Journal, and other publications on the history of the CPA examination, profiles of early practitioners and educators, and other topics.

7. Barbara Merino and Patti Mills reported on the Accounting Historians Journal. They suggested that a new section might be included in the Journal which would contain commentaries from outstanding practitioners and educators on historical events. The consensus of the group was favorable to this suggestion. Gary Previts and Barbara Merino will continue to investigate costs of publication.

8. Al Mayper reported on the International Research Task Force. Information about international conferences will be published in the Notebook.

9. Sarah Reed gave the treasurer's report. Eugene Flegm asked for a separate financial report on conferences and a separate Fund Balance for conferences. The budget for 1995 will be presented at the December meeting.

10. Eugene Flegm reported on long-term funding. Letters have been mailed for fund raising. About $20,000 has been received this year, and the same is expected for next year.

11. Ashton Bishop reported on the 1994 Fall Conference, which will be held December 8-10, 1994, at the Atlanta Hilton and Towers in Atlanta, Georgia. Planning is on course and includes several special speakers as well as the papers submitted and accepted for presentation.

12. Ashton Bishop and Barbara Merino reported that Accounting History Sessions are planned for the 1995 AAA annual meeting.

Published by eGrove, 1994

The Accounting Historians Notebook, Fall, 1994
13. Kathleen Sinning reported by letter that the Education Committee has received 20 course syllabi for accounting history courses and courses which have integrated accounting history into the outline. The compiled syllabi will be reproduced on diskette and distributed to members of the Academy to assist accounting instructors in adding a historical perspective to the curriculum.

14. Report of the Nominations Committee was given by Dale Flesher. The nominations will be presented for vote at the December meeting.

15. Dick Vangermeersch suggested that the Academy might consider using gifts or plaques to recognize outstanding contributions to accounting history.

16. Ashton Bishop reported that life membership was approved unanimously for: Thomas J. Burns and Eugene Flegm.

17. Gary Previts noted that he had received a bill from AACSB for $100 subscriber only status for the Academy. A motion was made and approved to pay for this membership for one year and then reconsider for future years.

18. Gary Previts also reminded members of the 7th World Congress of Accounting Historians August 11-13, 1996, at Queens University in Kingston, Canada.

19. Meeting was adjourned at 4:25 p.m.

TASK FORCE REPORT

The Academy's 1994 International Research Task Force is commended for the excellent work in providing the following report of conferences and meetings. A special thanks to the individuals who contributed to the final report. These include Gary Carnegie, David Cooper, John Courtis, Giuseppe Gallassi, Roxanne Johnson, Dieter Schneider, and Tomoko Takayama. Alan Mayper served as the chairperson of this task force.
EUROPEAN ACCOUNTING
ASSOCIATION ANNUAL CONGRESS
Birmingham, England
May 10-12, 1995
Contact:
Prof. J. M. Samuels
Birmingham Business School
Eagbaston, Birmingham
B15 2TT, UK

Doctoral Colloquium
May 7-10, 1995
Contact:
Ms. Gerry van Dyck
Rue D’Egmont 13
1050 Brussels
Belgium

FIRST ASIAN PACIFIC
INTERDISCIPLINARY RESEARCH IN
ACCOUNTING CONFERENCE
Sydney, Australia
July 2-5, 1995
Contact:
James Guthrie
School of Accounting
The University of New South Wales
Sydney, 2052 Australia
E-Mail: J.
GUTHRIE@UNSW.EDU.AU

7TH WORLD CONGRESS OF
ACCOUNTING HISTORIANS
Queen’s University, Kingston, Canada
August 11-13, 1996
Contact:
Alan Richardson
Congress Conveyor
School of Business
Queen’s University
Kingston, Ontario
Canada K71 3N6
Comment:
Papers due by September 1995

JAPAN ACCOUNTING
ASSOCIATION
Hiroshima, Japan
September 7-9, 1995
Contact:
Etuzo Kishi

ACADEMY OF ACCOUNTING
HISTORIANS 1995 FALL
CONFERENCE
November 3-4, 1995
University of Illinois
Jumer’s Castle Lodge
Champaign, Illinois
Contact:
Maureen Berry
Dept. of Accountancy
University of Illinois
Champaign, IL 61820

OTHER ORGANIZATIONS
HOSTING ANNUAL
CONFERENCES:

CAAA
Contact:
Administrative Officer, CAAA
Faculty of Management
University of Toronto
Suite 901, 130 Floor, St. West
Toronto, Ontario M5S 1N5
Canada

BRITISH ACCOUNTING
ASSOCIATION

AAANZ
(AUSTRALIA & NEW ZEALAND)