Minutes: The Academy of Accounting Historians, Minutes of annual business meeting, Atlanta Hilton Towers -- Atlanta, Georgia, December 10, 1994; Academy of Accounting minutes of meeting of officers and key members, Atlanta Hilton and Towers, December 10, 1994; Academy of Accounting Historians, Minutes of meeting of officers and key members, Hyatt Regency, Dearborn, Michigan, April 8, 1995; Minutes of meeting of officers and key members, Atlanta Hilton and Towers, December 10, 1994; Minutes of meeting of officers and key members, Hyatt Regency, Dearborn, Michigan, April 8, 1995

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MINUTES
The Academy of Accounting Historians
Minutes of Annual Business Meeting
Atlanta Hilton Towers — Atlanta, Georgia
December 10, 1994

Present: About 50 members
1. The meeting was called to order by President Ashton Bishop at 4:00 p.m.
2. The minutes of the previous annual meeting as published in the Notebook were approved.
3. Doris Cook, Secretary, gave the current membership report.
5. Ashton Bishop read a proposal for a dues increase, starting in 1996, as recommended by the Board of Trustees:

<table>
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<tr>
<th></th>
<th>Individuals</th>
<th>Institutions</th>
<th>Students</th>
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<tbody>
<tr>
<td>1996</td>
<td>$38</td>
<td>$48</td>
<td>$7.50</td>
</tr>
<tr>
<td>1997</td>
<td>$40</td>
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A motion was made to implement these dues increases and motion passed.
6. Barbara Merino reported on the Journal. The December issue will be late because of the change in editors. A letter will be sent to members noting that the publication date will be February or March. The editors encourage submission of more articles on a variety of subjects.
7. Elliott Slocum reported on the Notebook. The December issue is being printed and will probably be mailed about January 1.
8. Finley Graves reported on the monograph series. Three papers are being reviewed which may result in monographs. The monographs which are now available will be reported in the Notebook.
9. Kathleen Sinning reported for the Education Committee. This committee collected syllabi of college accounting courses which are primarily historical or include some sections on accounting history. They produced 650 copies of the disks containing these syllabi and mailed these to the Academy members. There are 148 disks left. These will be sent to new members. Also, a note about the availability of the disks will be included in AAA regional meetings programs and other publications.
10. Al Mayper reported for the International Research Task Force. A list of international conferences will be included in the Notebook. He also stated that four proposals will be presented to the key members for their consideration.
11. Finley Graves noted that an 8-hour accounting history seminar has been proposed for the annual AAA meeting in Orlando, Florida in 1995 on Accounting History in the Social Sciences.
12. Gary Previts reported for the Strategic Organization Task Force. This task force mailed questionnaires to members seeking their opinions on several options for future organizations of the Academy. From a response of about 60 members, the choice favored seeking affiliation with an academic institution where a central office could be maintained with part-time clerical support. This option will be discussed and investigated by the task force and the key members. Any recommendations will be reported back to the membership.
13. Other committee reports will be published in the Notebook.
14. Dale Flesher noted that a grant program has been established to pay some expenses for persons using the Tax...
The History Center in Oxford, MS. The first grant has already been arranged and they are ready to take more proposals. The EDP Audit Archives Center is growing.

15. Elliott Slocum noted that a similar grant proposal will be considered for work at the Accounting History Research Center at Georgia State University. A research assistant has been hired to catalogue the material available. Elmer Beamer sent to the Center a large set of his personal papers. The Center also houses the records of the Federation of Schools of Accountancy.

16. Al Roberts presented the slate of officers nominated for 1995:

- President: Maureen H. Berry, University of Illinois
- President-Elect and Secretary: Doris M. Cook, University of Arkansas
- First Vice-President: Rasoul H. Tondkar, Virginia Commonwealth
- Second Vice-President: Elliott L. Slocum, Georgia State University
- Treasurer: Sarah A. Reed, Texas A&M University

These officers were elected unanimously.

17. Al Roberts presented the new trustees nominated for the three-year period 1995-97:

- Ashton Bishop, James Madison University
- Edward N. Coffman, Virginia Commonwealth Univ.
- John R. Edwards, Cardiff Business School - UWCC
- Barry Huff, Deloitte & Touche LLP
- Dale L. Flesher, University of Mississippi
- Gary J. Previdi, Case Western Reserve University

These new trustees were elected unanimously.

18. Gary Previdi reminded members of the Seventh World Congress of Accounting Historians at Queens University in Kingston, Ontario, August 1996. The Eighth Congress will be in Madrid, Spain, in the year 2000.

19. Finley Graves distributed an announcement of a conference on Accounting and Modernity to be held at the University of Central Florida, Orlando, FL, August 12, 1995.

20. Elliott Lipschultz noted that in 1996 a celebration will be held in Israel commemorating 3,000 years of Jewish history.

21. Dick Vangermeersch presented a plaque to Ashton Bishop for his service as president of the Academy for the year 1994.

22. President-Elect Maureen Berry invited everyone to the 1995 Academy Conference at Jumer's Castle Lodge in Urbana, IL, November 3-4, 1995. Papers are invited which explore or examine topics with international dimensions. Deadline for submitting papers is June 1, 1995. Four copies should be sent to Professor Leslie Oakes, University of Alberta.

23. The meeting was adjourned at 5:00 p.m.

1. The meeting was called to order by President Ashton Bishop at 5 p.m.
2. The minutes of the New York meeting of August 10 were approved.
3. Doris Cook, Secretary, distributed the membership report as of December 1. The possibility of having reduced dues for retired members was discussed. The possibility of getting more doctoral students in other countries was discussed. The membership committee will be asked to work on this next year.
4. Sarah Reed, Treasurer, presented the audit report for 1993 and interim financial report as of December 7, 1994. She noted that approximately $16,000 was carried over from conferences in 1992 and 1993 and this amount will be separated into a Conference Fund. She suggested that an investment committee review the investments and make recommendations on any changes needed.
5. Maureen Berry invited everyone to the Spring meeting in conjunction with the Midwest Regional Meeting in Dearborn, Michigan on April 8. She also noted the agenda for the August meeting in conjunction with the AAA meeting in Orlando, Florida. The business meeting will be at 4 p.m., past presidents dinner at 6 p.m., and reception at 8 p.m. Since there will be no lunch planned for the Academy, the food at the reception will be increased in quantity and quality.
6. Doris Cook, who will become President in 1996, noted that several suggestions had been made regarding the 1996 Conference and Spring meeting. Marilyn Collins of John Carroll University in Cleveland, Ohio, wants very much to have the Conference at John Carroll in conjunction with the 50th anniversary of their College of Business. The time suggested was early November. She will write a letter to Doris outlining her ideas, which will then be sent to the key members for a decision.

The New York Society of CPAs would also like to have joint meeting with the Academy in 1996 since they are also celebrating the centennial of the first CPA law and CPA exam which was held in New York. Dick Vangermeersch noted that the Northeast Regional meeting will be held in New York in 1996 and this appeared to be a good choice for the Spring meeting of the Academy. Ed Coffman and Ashton Bishop will contact the New York Society and discuss the possibility.
7. Kathleen Sinning reported for the Education Committee that the disks with the syllabi of college accounting courses containing accounting history were sent to all members. Others will be sent to new members in 1995. President Maureen Berry will write a welcome letter to all new members and then ask Kathleen to mail the disks to them.
8. Gary Previts noted that the Strategic Organization Task Force will start looking for an academic institution which might provide a central office for the Academy with part-time clerical support. This possibility will be discussed further at the Spring 1995 meeting.
9. Finley Graves reported for the Continuing Education Task Force. He presented several questions for discussion (Attachment A). The general consensus was that the Academy should...
sponsor at least one workshop at the AAA national meeting and one at a regional meeting. As a general policy, a proposal for each workshop should be presented to the President for approval.

10. Finley Graves reported on the monograph series. Three projects are being considered. He will explore the possibility of getting translation of a German dissertation and bring this proposal to the next meeting.

11. Ed Coffman noted the possibility of preparing an update of the index for the Journal through 1994. The consensus was that he should proceed with this project.

12. Al Mayper presented four proposals from the International Research Task Force (Attachment B). Item 2a was approved and President Maureen Berry will assign this project to the Overseas Outreach Committee for 1995. Item 2d was approved and President Maureen Berry will appoint someone to implement this project in 1995. It was noted that Item 2b is already being done. Item 2c was tabled with no action.

13. The meeting was adjourned at 6:45 p.m.

ATTACHMENT A
CONTINUING EDUCATION TASK FORCE
Questions for Discussion
August 9, 1994

1. Does the Academy, as a matter of policy, wish to sponsor a continuing education workshop at the AAA national meeting each year? at a AAA regional meeting each year?

2. If the Academy wishes to sponsor such workshops, how does it wish to proceed in organizing the workshops? a call for proposals? a Committee whose members agree to invite a specific individual (or individuals) to prepare a workshop? appointment of a key member to invite a specific individual (or individuals) to prepare a workshop?

3. What financial support is the Academy willing to commit to the workshops? round-trip airfare for the presenter? airfare, but with a ceiling? one night's lodging for the presenter? two night's lodging? one day's subsistence for the presenter? funds for advance mailings to participants? all of these?

4. What policy would the Academy wish to adopt with regard to surplus workshop revenues? allow the presenter to pocket them (which, or course, might depend on the answer to 3. above)? split the revenues with the presenter? claim the revenues itself?

ATTACHMENT B
FINAL REPORT OF THE 1994 INTERNATIONAL TASK FORCE

1. Publication of International Conferences...completed and forthcoming in the Notebook.

2. Stimulating cooperative research proposals:
   a. As part of membership application (new or renewal), give current research interest in a specific project which requires an international collaborator. Include on this form brief details of the research field, questions, how to contact, etc. Publish this in the first Notebook of the year.
   c. Ask all members of the Academy to list their near term research interests and for this “directory” to be circulated to members.
   d. Select, for each country, “active” representatives who receive a list of members in “their country”. Have this active member contact each member in their country to receive a synopsis of that mem-
ber's recent historical research. This active member will then write a short piece for the Notebook on “Historical Research in “X” country”. Do this every two or three years or cycle it for a subset of countries.

I express my gratitude to all members of the task force for their proposals and help. It is due to them that we are now aware of many future conferences and will evaluate the above proposals.

Submitted by Alan Mayper, Chairperson

FINAL REPORT: PUBLIC RELATIONS COMMITTEE

The Public Relations Committee has completed the following tasks for 1994:

1. At each of the Regional AAA meetings and the Midwest Business Association meeting copies of the Call for Submissions for the December conference on “Historical Perspective and Analysis: An Integral Component and Accounting Education in the 21st Century,” were put on the display tables. For meetings not attended by any member of the committee, arrangements were made to have them distributed by someone else. Dick Vangermeersch, Paul Frishkoff, and Ali Fekrat were mailed flyers to be distributed at those meetings.

2. Copies of the Call for Submissions were also sent to the editors of the newsletters of the American Accounting Association, the AAA Sections, and the International Association of Accounting Education and Research. To my knowledge, most of the editors of these newsletters have honored our request.

3. Arrangements were being made with the AAA to have a booth at the AAA meeting in New York. The Public Relations Committee worked with the Memberships Committee to man the booth and sell memberships. As was done last year, 1/2 off one-year memberships and a complimentary AAH publication were offered to new members. Jeanette Sanfilippo was in charge of the booth and made sure that the booth was staffed at all times.

Submitted by Hans J. Dykxhoorn, Chairperson

The Academy of Accounting Historians
Minutes of Meeting of Officers and Key Members
Hyatt Regency, Dearborn, Michigan
April 8, 1995

Present: Maureen Berry, Victoria Beard, Ashton Bishop, Doris Cook, Barbara Merino, Patti Mills, Gary Previts, Jenice Prather-Stewart, Bill Samson, Jeanette Sanfilippo, Kathleen Sinning, Sarah Reed.

1. The meeting was called to order by the President Maureen Berry at about 1 p.m.

2. The minutes of the annual business meeting and of the meeting of officers and key members in Atlanta on December 10, 1994 were approved.

3. Doris Cook, Secretary, distributed the membership report as of December 31, 1994, and the calendar for 1995.


5. The auditors recommended that those persons responsible for receiving or disbursing funds should be bonded. The motion was made and passed that Sarah Reed proceed to arrange bonding (if less than $200) for the president, secretary, treasurer, chairman of trustees, and administrative assistant.

6. A review of past records by the treasurer showed that funding for the conferences for 1991-94 exceeded expenditures by about $16,500. A motion was made and passed that $16,500 cash be transferred into a separate CD and that a related Conference Fund be reported in the equity section of the balance sheet. This fund will be used...
only for future conferences.

7. The budget for 1995 was discussed and approved.

8. President Maureen Berry noted that Gene Flegm, Chairman of Trustees, reported that funding for the 1995 conference was proceeding in good order. He asked for a separate report of revenues and expenditures for each conference.

9. Maureen Berry reported that plans for the 1995 conference are proceeding. The theme is "Across Space and Time: Exploring International Dimensions of Accounting History Research and Education." It is scheduled for November 3 and 4, 1995, at Jumer's Castle Lodge Hotel in Urbana, Illinois. Ed Arrington and the other members of the Research Committee will help review papers. Leslie Oakes, University of Alberta, will be technical director.

10. Doris Cook discussed preliminary plans for the 1996 conference. The theme is "Centennial Celebration of the First CPA Examination and the First CPA Law: 100 Years of Professional Progress." It is scheduled for December 5-7, 1996 in Cleveland, Ohio. Marilyn Collins, John Carroll University, will chair the arrangements committee. Kathleen Sinning, Western Michigan, will be the chair of the program committee. Other members of the program committee appointed so far include Tom Burns, Ohio State University, Richard Fleischman, John Carroll University; Julia Grant, Case Western Reserve; and Tom Tyson, Saint John Fisher.

11. Dick Vangermeersch will act as liaison for the Academy in planning the Spring 1996 meeting of the Academy in connection with the Northeast AAA Region and the New York Society joint meeting. It will be held in April 1996 in New York City. The theme of this meeting is also a celebration of the 100th anniversary of the CPA exam and CPA law.

12. Barbara Merino and Patti Mills discussed plans for the Journal. The Fall 1994 issue has been delayed because of the turnover in editors. The June 1995 issue should be on time. They need more good articles.

13. A written report by Elliott Slocum, editor of the Notebook, noted that the Spring 1995 issue will be sent to the printer about May 1.

14. Jeanette Sanfilippo, Chair of the Public Relations Committee, presented a report of activities. Upon her recommendation, a motion was made and passed to approve the sale of T-shirts bearing the Academy name and to award the T-shirts to new members who sign up at the AAA conference (subject to agreement with the membership committee).

15. Another recommendation by Jeanette Sanfilippo was that a session on accounting history be planned for the next Business History Conference in Columbus, Ohio in March 1996. Gary Previts volunteered to coordinate this session and to ask for a call for papers for the conference to be printed in the Spring Notebook (if available by May 1).

16. Another recommendation by Jeanette Sanfilippo was that a silent auction for donated books might be used to help defray meeting costs. The consensus of the key members was that she should proceed to try to plan this for the 1995 conference.

17. Jenice Prather-Stewart, Chair of the Education, reported on activities of the committee. One activity under consideration is the preparation of a time-line graph on accounting history in cooperation with Robert W. Pomeroy, National Center for the Study of History, Cornish, Maine.

18. Kathleen Sinning, Chair of Regional Programs Committee, reported that she had contacted all regional chairs and asked for a history session at each regional meetings.

19. Bill Samson, Chair of Strategic Action Committee, noted that they have planned a committee meeting in

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Atlanta, June 17, to discuss future plans concerning the Accounting History Research Center in Atlanta.

20. A written report from Finley Graves, Continuing Education Task Force, included a proposal by Eamonn Walsh for CPE Workshop on Sunday, August 13, in Orlando, Florida preceding the AAA meeting: "Beyond Antiquarianism—Accounting History and the Social Sciences." Also on Saturday, August 12, a conference on Accounting and Modernity will be held at the University of Central Florida, Orlando. The translation of the German manuscript has been tabled because the cost appears too high.

21. Dick Edwards, Chair of the Vandermeersch Manuscript Award Committee, would like to extend the award to Master's students. The consensus of the key members was that he should send his proposal to the President for review at the next meeting.

22. A written report from Tonya Flesher noted that the Tax History Research Center acquired an additional donation of materials from P.K. Seidman of Memphis.

23. Dale Flesher's written report noted that the EDP Auditing Archival Center continues to grow. The files of recently deceased member David Solomons have been donated to the Academy.

24. A proposed brochure about the Tax History Research Center was reviewed. The President will ask for an estimate of costs to be presented at the next meeting before any action is taken.

25. Plans for the Academy meeting in Orlando August 13 in connection with the AAA meeting include the business meeting at 4 p.m., past presidents dinner at 6 p.m., and a reception for all members at 8 p.m., all in the Marriott's Orlando World Center.

26. The meeting was adjourned about 5 p.m.

CALL FOR MANUSCRIPTS
THE ACCOUNTING HISTORIANS JOURNAL

The Accounting Historians Journal encourages you to submit papers on subject matter related to the development of accounting thought and practice. Papers on biographical subjects and on historical method are also acceptable. Guidelines on research and a guide for submitting manuscripts may be found in The Journal or may be obtained from the Editors.

Manuscripts must be in English and of acceptable style and organization for clarity of presentation. The manuscript should not exceed 7,000 words. An abstract of not more than 200 words should separately accompany the manuscript. A submission fee of $36 (U.S.) is required of non-Academy members and $15 of Academy members. More detailed information concerning additional requirements regarding style, content, and the submission requirements is included in the guidelines mentioned in the previous paragraph.

Submit Manuscripts to:
Barbara D. Merino
The Accounting Historians Journal
Department of Accounting
College of Business Administration
University of North Texas
Denton, Texas 76203-3677
(817) 565-3094

For information and other matters, contact:
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