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Academy of Accounting Historians. Membership, trustees and officers Meeting, Westin Peachtree Plaza, Atlanta, Georgia, Saturday, November 14, 1998; Membership, trustees and officers Meeting, Westin Peachtree Plaza, Atlanta, Georgia, Saturday, November 14, 1998

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THE ACADEMY OF ACCOUNTING HISTORIANS

Membership, Trustees and Officers Meeting

Westin Peachtree Plaza, Atlanta, Georgia

Saturday, November 14, 1998

1. The meeting was called to order at 2:00 p.m. by President Elliott Slocum.
2. The minutes of the Membership Meeting, December 1997, in Richmond, Virginia were distributed. The minutes were approved.
3. The minutes of the Trustees and Officers Meeting in August 1998 in New Orleans were distributed. These were approved also.
4. Secretary Samson distributed the 1998 membership report. It was noted that membership has been increasing during the last two years, with an increase of 42 members this year and now stands at 894 total members. The increase is in the US individual and institutional membership, with non-US membership declining slightly.
5. Secretary Samson distributed the 1999 calendar of duties to the officers. Also distributed was the report from Kathy Rice, Administrative Coordinator of the Academy.
6. Sarah Holmes, Treasurer, distributed the 1998 financial statements and the 1999 budget. Several items were discussed including the success of the silent auction book sale and the fact that 1998 expenditures for the journals were less than budgeted. Budget amendments were made to allocate money for maintaining the website and leadership transition. Also, the provision for San Diego conference was increased \$500. The Treasurer's report was voted upon for acceptance; it passed unanimously. The budget, as amended, was voted upon and unanimously approved.
7. Dick Fleischman gave the AHJ editor's report and discussed the number of paper submissions and quality of papers.

The December 1998 issue of AHJ is being mailed and should reach all members well before the year-end. Editor Fleischman asked that the search begin for a new editor, given the lead time in the editorial transition process. Tom Lee will be forming a committee to select the next editor.

8. Elliott Slocum indicated that the Fall issue of the *Notebook* is in the mail.
9. Finley Graves indicated that there was no change in the Monograph Series.
10. The need for an Academy Policy Procedures Manual was discussed at length. Tom Lee will report on a proposal to develop such a document at the Spring meeting.
11. Tom Lee reported that 30 invitations has been sent out for the Tuscaloosa meeting in the Spring. Hopefully this will involve accounting historians from around the world. Tom Lee also described the developments of the 1999 annual meeting which will be held in Toronto, November 18-20, 1999.
12. Committee reports were given. First, Dick Vangermeersch discussed setback encountered by the International Committee.
13. Next, the Nominations Committee, chaired by Ross Tondkar, gave its report. The slate of nominees for offices in 1999 are:

Officers

- President, Tom A. Lee, The University of Alabama
- President-Elect, Kathleen E. Sinning, Western Michigan University
- First Vice-President, O. Finley Graves, Kansas State University
- Second Vice-President, William D. Samson, The University of Alabama

- Treasurer, Sarah A. Holmes, Texas A&M University
- Secretary, Alan J. Richardson, Queen's University

Trustees

- Dale L. Flesher, University of Mississippi, Chairman of the Board of Trustees
- Gene Flegm, Chairman Emeritus
- Hiroshi Okano, Osaka City University
- Daniel L. Jensen, Ohio State University

The slate of candidates were seconded, voted by the membership and elected.

14. Paul Miranti gave the Research Committee's report and indicated slow progress in finishing the research book.
15. Donna Street reported that the Vangermeersch Award Committee had sent out the announcements for the 1999 award.
16. Ashton Bishop reported that the

Strategic Action Committee was concluding its work and passing the initiative to the new president, Tom Lee.

17. New business included discussion that the World Congress meeting in 2004 be proposed for the city of St. Louis. Dick Vangermeersch will chair a committee to investigate this possibility.
18. Dale Flesher reported that the Tax History Research Center has issued a grant to support one scholar, and the McMickle book collection will be shelved in the new facility. This collection will be listed on the Academy's web page.
19. Elliott Slocum reported that the Accounting History Research Center will put the holdings on the web. The books are being rearranged on the shelves to make the groupings more logical.
20. The meeting was adjourned by Elliott Slocum at 3:40 p.m.



THE EVOLUTION OF BUSINESS DISCLOSURE

The Academy of Accounting Historians held the Fifth Charles Waldo Haskins Accounting History Seminar on November 12-14, 1998. The theme of conference, "The Evolution of Business Disclosure," brought a number of presenters from various countries including Japan, Australia, Ireland, Canada, and the United States. The subjects presented ranged from International Perspectives on Financial Reporting to Ethics and Governance. In the first Plenary Session, Edmund Jenkins, Chairman of the Financial Accounting Standards Board, spoke on the topic, "Business Reporting in an Era of Change."

The Academy is grateful to the conference sponsors that made this research conference a great success. The sponsors include Arthur Andersen, LLP, Chrysler Corporation Fund, Deloitte & Touche, LLP, Ernst &

Young, LLP, the General Motors Foundation, and the KPMG Peat Marwick Foundation. The Academy appreciates the chairmen and their efforts of organizing the conference. The conference program was co-chaired by Kumar Sivakumar and Ram Sriram. The organization of the facilities was chaired by A. R. Roberts. The following is the conference program:

Plenary Session: "Business Reporting in an Era of Change"

Edmund L. Jenkins, Chairman,
Financial Accounting Standards Board

Plenary Session: Research Methodologies and Acceptance of Accounting History in Education and Dissertation Research

Moderator: Ram S. Sriram, *Georgia State University*

"Comments about the Acceptance of