

Accounting Historians Notebook

Volume 23
Number 1 *April 2000*

Article 9

April 2000

1999 annual business meeting: Academy of Accounting Historians, Westin Hotel, Toronto, Canada, November 20, 1999

Alan John Richardson

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Richardson, Alan John (2000) "1999 annual business meeting: Academy of Accounting Historians, Westin Hotel, Toronto, Canada, November 20, 1999," *Accounting Historians Notebook*: Vol. 23 : No. 1 , Article 9. Available at: https://egrove.olemiss.edu/aah_notebook/vol23/iss1/9

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.

1999 ANNUAL BUSINESS MEETING

ACADEMY OF ACCOUNTING HISTORIANS

Westin Hotel, Toronto, Canada

November 20, 1999

Present: Edward Coffman, Eugene Flegm, Richard Fleischman, Dale Flesher, Eldon Gardner, Finley Graves, Sarah Holmes, Tom Lee, Cheryl McWatters, Gary Previts, Alan Richardson, Vaughan Radcliffe, John Rigsby, William Samson, Jeanette Sanfilippo, Kathleen Sinning, Elliott Slocum, Gary Spraakman, Rasoul Tondkar, Thomas Tyson, Richard Vangermeersch, Charles Wootton

Non-members in attendance: David Cooper and Jeffrey Kantor

Tom Lee called the meeting to order at 2:00 p.m.

1. Approval of Minutes - the minutes of the last Officers and Trustees meeting were approved.
2. President's Report (Tom Lee)
 - Tom expressed the opinion that a one year term for President may not be enough to allow for learning and implementation of an agenda. His theme this year has been the internationalization of the Academy. Key initiatives were the Comparative International Accounting History Consortium held in Tuscaloosa and the Toronto Research Conference. He has also tried to change committee memberships to reflect the distribution of the Academy's membership. A second theme has been the need to generate support for and awareness of the Academy and accounting history. Tom has attempted to do this through his presence at numerous conferences and workshops. He expressed his thanks to members of the Academy for their support in this role.
3. Secretary's Report (Alan Richardson)
 - Alan recognized the important role that Kathy Rice (Academy administrator, University of Alabama) has played in taking over many of the Secretary's duties. He presented membership reports that show a decline in membership over the last year. The decline was mostly attributable to the loss of US members. The total decline was off-set by an increase in institutional membership.
4. Treasurer's Report (Sarah Holmes)
 - Sarah reviewed the year's financial operations and distributed a set of financial statements.
5. Nominations Committee (Gary Previts)
 - Gary Previts, on behalf of the committee, proposed the following slate of officers:
Past President – Tom Lee
President – Kathy Sinning
President Elect – Finley Graves
First Vice President – Bill Samson
Second Vice President – Alan Richardson
Secretary – Gary Spraakman
Treasurer – Sarah Holmes (Treasurer-elect Cheryl McWatters)
Trustees – Tom Lee; Salvador Carmona; Garry Carnegie; Peter Clarke
 - There was a call for nominations from the floor. There were none.
 - Moved: to accept the slate of officers and trustees. Motion approved
6. Other Business
 - Vaughan Radcliffe moved that a committee be struck to revise the by-laws of the Academy in order to improve the transparency and accessibility of Academy governance processes.
There was a vigorous discussion of this motion. It was questioned whether or not the problem alluded to

required a change in by-laws or simply better communication methods between the officers and membership. Concern was raised about the impact of by-law changes on the Academy's charter and non-profit status. Various aspects of the problem were described including lack of knowledge among the members about how to join committees or run for office, the total time commitment required to achieve the Presidency, and whether or not positions in the governance structure should be used to reward service to the Academy. In contradistinction, the concern was expressed that it is most often a problem of finding people to serve in heavy workload positions and that volunteers were always welcomed. Further, it was pointed out that there was a provision for nominations from the floor to balance the institutional need to have a full slate of officers put forward to ensure continuity of the Academy.

The motion was called. A count of hands showed the motion deadlocked at 10 votes in favour and 10 votes against the motion with two abstentions. The motion was ruled to have failed.

- President-elect Sinning offered that during her term as President she would be conducting a survey of the desires of membership for new or different services and would form an ad-hoc committee to examine impediments to participation in the governance of the Academy.
7. The meeting was adjourned at 3:25 p.m.

ADMINISTRATIVE POLICIES COMMITTEE

The Academy of Accounting Historians
October 13, 1999

I have received back from the committee members their comments, and will incorpo-

rate them in the policy and procedure manual and forward it on to both of you either this week or next week. I would like to commend the committee members for doing an outstanding job!

The next step, if you care to take it, is to have the different affected individuals read the responsibilities of their position and respond to it in further refining the manual. There is no time frame on taking that step though, and it can be done as well after the Toronto meeting as before. I don't know that a policies and procedures manual is ever complete; it is always evolving.

John Rigsby, Chair

EDUCATION COMMITTEE The Academy of Accounting Historians October 28, 1999

In order to promote the integration of accounting history into curricula at the undergraduate and graduate levels, the Education Committee presents the below two recommendations for the current and future administration. Furthermore, the committee is currently involved in collecting resource materials that can be used to integrate accounting history into curricula. Once collected, these materials will be posted on the Academy's web page.

Recommendations:

1. While participating in the AAA's doctoral consortium, the Academy should strive to increase doctoral students' awareness of the importance of accounting history in general, and the specific benefits that can be obtained by integrating accounting history into accounting courses. Most doctoral students have not been exposed to accounting history and most lack an appreciation of its importance to accounting curricula. At the doctoral consortium, the Academy's representative can expose doctoral students to the importance of accounting history and can encourage them to include a history of their research topic in the litera-

ture review section of their dissertation.

2. Academy members at doctoral granting institutions should encourage doctoral candidates to write dissertations on accounting history topics, or at the minimum, encourage them to include some coverage of accounting history - relevant to their particular research topic - in the literature review chapter.

Implementation

The Committee is currently in the process of collecting course syllabi from

Academy members that either teach an accounting history course or integrate accounting history topics into other accounting courses they teach. The Committee is also in the process of collecting information on resource materials (e.g. articles, books, etc.) that illustrate how accounting history can be integrated into curricula. The collected materials will be organized and posted on the Academy's web page.

Ross Tondkar, Chair



PRESENTATION OF THE 1999 ENRIQUE FERNANDEZ PENA ACCOUNTING HISTORY AWARD

The tenth congress of the AECA in Zaragoza, September 23-25, 1999, provided the opportunity to announce the person chosen to receive the Enrique Fernandez Pena Accounting History Award for 1999. A bronze trophy was sculptured by Jose Luis Fernandez based on the drawing named Exacedron Abscisus Vacuus by Leonardo da Vinci to illustrate the work of his good friend, Luca Pacioli. The award was first made in 1995 in honor of the memory of professor and accounting professional, Enrique Fernandez Pena, a founding member of AECA and principal force of the Accounting History Commission. Each year the award is given for a major study of accounting history in any of the Iberian languages published or presented during the year prior to June 30 of the year of the award.

For the fourth edition of the award, nineteen works complied with the requirements.

Antinori, Carlo: *El campo de estudio de la historia de la contabilidad y su evolucion en el tiempo*.

Benito Mundet, Helena: *La contabilidad de la Harinera La Montserrat durante el periodo de la Guerra Civil 1936-1939*.

Bernal, Antonio-Miguel: *La contabilidad como instrumento de conciliacion y arbitraje en la Carrera de Indias (siglos XV-XVIII)*.

Bernal Llorens, Mercedes: *Aspectos monetarios en*

las Cortes castellanas de 1476 a 1551 y regulacion contable.

Calvo Cruz, Mercedes: *La contabilidad de espolios y vacantes: el caso de la diocesis de Canaria. Fuentes para su estudio*.

Carmona, Salvador. y Macias, Marta: *Costes y Presupuestos en la Real Fabrica de Tabacos de Sevilla (1820-1877)*.

Carraso Fenech, Francisco, y Juan Banos Sanchez: *El Patronato de D. Rafael Tenorio y Santo Domingo: Un estudio de caso sobre caciquismo y contabilidad*.

Ezzamel, Mahmoud: *La Nueva Historia de la Contabilidad. Resultados y Retos*.

Feliu, Gaspar: *Los libros contables en el proceso legal de la quiebra de la Taula de Canvi de Pere des Caus y Andreu d'Olivella*.

Gomez Diaz, Donato y Luis Fernandez-Revuelta Perez: "Complejidad organizativa y desarrollo contable de los Positos en Espana, siglos XVI-XIX", *Revista de Contabilidad*, vol. 1, num. 2, julio-diciembre 1998.

Gutierrez Hidalgo, Fernando: *Sistemas de informacion para la toma de decisiones empresariales. El caso de la Real Fabrica de Tabacos de Sevilla (1775-1779)*.

Mayordomo Garcia-Chicote, Francisco: *El Racional de la Ciudad de Valencia a comienzos del siglo XVII. Su jurisdiccion contable, civil y penal*.

Nunez Torrado, Miriam: *El papel de los indi-*