1999

Academy of Accounting Historians. Comparative International Accounting History Group Conference, Four Points Hotel, Tuscaloosa, Alabama, 20-22, May 1999, Organizing a Comparative International Accounting History Research Consortium for the twenty-first year, Report to the president and trustees of the Academy on the plenary session held on 22 May 1999; Comparative International Accounting History Group Conference, Four Points Hotel, Tuscaloosa, Alabama, 20-22, May 1999, Organizing a Comparative International Accounting History Research Consortium for the twenty-first year,
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Academy of Accounting Historians

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26. Richard G. Vangermeersch Manuscript Award Committee: The committee has advertised the contest in the traditional manner including announcements in *COSMOS Accountancy Chronicle* (IAAER) and *Accounting Education News*, a letter to all doctoral granting institutions. As of April 29 (date of report), no manuscripts had been received. However, they usually arrive in May or early June.

27. Tom Lee advised the vice-presidents (Bill Samson, Kathy Sinning, Finley Graves) that if they wish to initiate a major project or change in the Academy's affairs, it is necessary to start before the presidential year.

28. The problem of falling membership numbers was discussed. Marketing strategies were considered. Bill Samson offered the idea of obtaining lists of Ph.D. students and sending a complimentary copy of the *Journal* to introduce students to the Academy. Elliott Slocum had a list of potential members (cards from the booth in New Orleans).

The suggestion was made that a *Journal* and a membership brochure be sent to those on that list.

29. Richard Mattessich has requested permission to use some articles printed in Academy publications for a Garland collection. Elliott asked for formal approval and this was given. He will respond to Professor Mattessich upon return to Georgia.

30. Kathy Sinning asked about hot-linking email addresses on the web-site. Gary Previts said he will ask Kevin Carduff about it.

31. Tom Lee called for new business. There was none.

32. The meeting was adjourned at 12:15 p.m.

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**Academy of Accounting Historians**

**Comparative International Accounting History Group Conference**

**Four Points Hotel, Tuscaloosa, Alabama, 20-22 May 1999**

**ORGANIZING A COMPARATIVE INTERNATIONAL ACCOUNTING HISTORY RESEARCH CONSORTIUM FOR THE TWENTY-FIRST CENTURY**

Report to the President and Trustees of the Academy on the Plenary Session held on 22 May 1999

Participants: Debbie Archambeault (SUNY-Albany), Alberto Bisaschi (Università degli Studi di Parma), Trevor Boyns (Cardiff Business School), Salvador Carmona (Universidad Carlos III), Garry Carnegie (Deakin University), Nandini Chandar (Rutgers University), Peter Clarke (University College, Dublin), Roger Daniels (College of Charleston), Jan Heier (Auburn University-Montgomery), Keith McMillan (Rockhurst College, Co-Chair), Sam McKinstry (University of Paisley), Cheryl S. McWatters (McGill University), Josephine Maltby (Sheffield University), David Oldroyd (University of Newcastle upon Tyne), Vaughan Radcliffe (Case Western Reserve University), Gary Spraakman (York University), Steve Toms (University of Nottingham), Steve Walker (University of Edinburgh, Co-Chair).

**Introduction**

The group were deeply appreciative of the opportunity presented by this gathering to express their views, to work constructively towards the future of the Academy and to foster collaborative research. Special thanks
were offered to Tom Lee, President of the Academy for his vision in facilitating this event and to Kathy Rice for her excellent organisational efforts.

The discussion was lively, frank and wide-ranging. Some confusion was expressed concerning the purpose of the consortium and of the objects of the plenary session in particular. Was the purpose to formulate an agenda for international collaborative research in the future based on areas of common interest which had emerged from the papers presented? Or, was the intention to behave as a focus group to deliberate on the future of the Academy? In any event both of these questions were discussed. The group was particularly anxious to express opinions and offer suggestions on the second question. This report centres on these two themes and presents the main points made by the participants.

The Academy and Accounting History

The participants concurred with the President's view (expressed in his introductory address on the previous day) that there was a "hidden crisis" in the Academy. It was apparent that the discipline was advancing at substantially different rates in different locations. In the USA (where the majority of Academy members reside) the environment was not encouraging to career building in accounting history or to introducing the subject into the accounting curriculum. Hence, there was a problem of recruiting new scholars to the discipline and new members to the Academy. These problems were well recognized by the executive of the Academy. By contrast, in several locations within Europe and Australia, greater progress was being made and there was a danger that the USA-centricity of the Academy was not keeping pace with the speed of change elsewhere.

The following observations and suggestions were made:

- There was a need for deep rooted action if there was to be a regeneration of the Academy. Some scepticism was expressed about whether change would be effected given that under current constitutional arrangements the leadership of the Academy was fixed for several years to come and was USA-centric.
- There was a need for the Academy to address questions of both substance and profile.
- There was a need for measures which reflected the international scope of the discipline in the structures and personnel of the Academy. It was important in this regard to recognize the contribution being made outside of the USA and also to guard against the formation of an Anglo-American-Australasian, or, English-speaking axis.
- There was a need for developing a stronger accounting history presence in related disciplines. Suggestions here included holding joint conferences; greater activity at/sponsorship of existing conferences such as the Interdisciplinary Perspectives on Accounting Conference; distributing the table of contents of AHJ to the editors of journals in economic, business finance, management and social history for printing therein (and vice versa); developing thematic issues with editors of journals in related disciplines; encouraging accounting historians to submit papers to journals in related disciplines (and vice versa). A word of caution was offered on this subject in that there might be a danger of such activity resulting in an undesirable fragmentation of accounting history.
- The Accounting Historians' Journal was seen as a particularly important vehicle for advancing accounting history, for effecting change in the Academy, for reflecting and encouraging internationalisation, and for interfacing with related disciplines. Suggestions were made concerning: the editorship of the journal (possibly moving outside the USA for a term), establishing associate editors (appointed on the basis of geo-
graphical representation), possibly widening the scope and coverage of the journal, the need to address perceptions of conservatism, reporting the findings of new PhDs which relate to accounting history, inviting commentaries from practitioners of related disciplines.

- A major task of the Academy should be vigorous action to ensure greater recognition of the utility of accounting history, especially in the USA. It was very important that further efforts be made to establish accounting history as a legitimate subject of study in the classroom.

International Accounting History Research

- The current group required reconfiguration if its objective is to pursue international/comparative accounting history research. The authority of the group would be enhanced by being composed on the basis of geographical representation (there was no one at the consortium from Africa, Asia or South America) and expertise as opposed to criteria such as age.
- The objectives of a group on international accounting history research required clarification. Of particular importance was determining if the mission was to encourage international or comparative studies, or both.
- It was suggested that if the Academy were to pursue international and/or comparative studies as major themes, a special or supplemental issue of \textit{AHJ} might be commissioned which contained papers presented at the consortium.

- In preparation for the possibility of greater cross-national collaboration and the identification of potential themes and research teams from the wider population of the Academy, greater information was necessary from members concerning their research interests. It was suggested that the current list of members be expanded to a publication akin to the British Accounting Review Research Register. This provides details of the research interests, ongoing projects and publications of accounting academics on a biennial basis. The data gathering necessary for such a venture might become part of the collection of annual subscriptions.

Another vehicle for international collaboration currently used by historians were e-mail groups. A group could be established for accounting historians. However the experience of existing groups such as that in European Business History, did not indicate a high degree of participation.

Beyond the Consortium

There was support for the continuation of the consortium though its objectives would require closer definition. It was considered that the function of the consortium as a focus group for discussing the future direction of the Academy should be divorced from the cognate question of developing comparative international accounting history research.

Stephen Walker  
\textit{Co-Chair}  
28 July 1999