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Meeting of officers, trustees, and committee chairpersons, Wednesday, August 14, 2002, Marriott Riverwalk Hotel, San Antonio, Texas; Meeting of officers and trustees, March 9, 2002, Adam's Mark Hotel, St. Louis, Mo.; Minutes of Academy meetings

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Minutes of Academy Meetings

Meeting of Officers, Trustees, and Committee Chairpersons Wednesday, August 14, 2002 Marriott Riverwalk Hotel San Antonio, Texas

Present: Ashton Bishop, Ed Coffman, Joann Cross, Dale Flesher, Finley Graves, Sarah Holmes, Dan Jensen, Alan Mayper, Barbara Merino, Gary Previts, John Rigsby, Bill Samson, Tommy Singleton, Elliott Slocum, Dick Vangermeersch and Steve Walker.

1. The meeting was called to order at 2:00 p.m. by William D. Samson, President.
2. The agenda was distributed by President Samson.
3. The minutes of the March 9, 2002, meeting in St. Louis, of Officers, Trustees, and Committee Chairpersons was distributed and approved by vote.
4. Steve Walker gave the editor's report for *The Accounting Historians Journal*. While the number of submissions have been strong, the rejection rate has been high. He has added Margaret Lamb and Salvador Carmona to the editorial board.
5. Joann Noe Cross reported that *The Accounting Historians Notebook* costs were still running about \$600 per issue and that the Fall (October) issue is in progress with titles of history papers presented at international accounting conferences being gathered to make the *Notebook* more useful.
6. Finley Graves reported that the Nominations Committee is collecting a slate of candidates for the Academy election in November. There is a need for additional nominations because some nominees are likely to decline to run. The election will be by an e-mail ballot in early November. Names of candidates will be announced in mid-October.
7. Bill Samson gave the membership report which showed that membership has declined between August 10, 2001 and August 10, 2002. E-mailings of the faculty in the Hasselback directory has produced a few new memberships. The Academy directories for the last five years have yielded a name file of non-renewals which will be solicited regarding Academy membership. Also, participants at the 9th WCAH and San Antonio workshop who are not members will be contacted as well as recent recipients of awards who are not Academy members.
8. John Rigsby gave the Treasurer's Report. The need to reconcile the number of members figure and the dues revenues was pointed out.
9. Bill Samson gave the Administrative Coordinator's report. The expanded duties of Mrs. Kathy Rice were discussed and a raise of \$600 (\$6,600 to \$7,200 in annual compensation) effective starting January 1, 2003, was proposed, seconded, voted on, and approved. Further, the forthcoming effort needed in conjunction with the 10th WCAH was discussed. It was proposed, seconded, voted and approved that Kathy Rice be paid an additional compensation during the 18 months (starting January 1, 2003, through July 2004) on a "project" basis \$200 per month during January - December 2003, and \$400 per month during January - July 2004, in addition to the regular Academy compensation (\$7,200 per year).
10. Bill Samson gave the Vice President-Communications (Dick Fleischman's) report.
11. Elliott Slocum gave the report for the Georgia State Research Center.
12. Dale Flesher reported on the activity for the research center at Ole Miss. Most noteworthy is the *New York Times* story which refers to the EDP Audit Archive at the University of Mississippi. Also, the donation of the van Seventer collection to the Academy is expected to be shipped to Ole Miss in the near future.
13. Ashton Bishop stated that the Administrative Policy Committee has undertaken no new assignments, but is willing to do so if asked.

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14. Bill Samson gave the Education Committee Report for Ross Tondkar. This committee has been active in seeking nominations for the education award by *Notebook* insertion, emails, and letters to Academy members and announcements on the website. Despite the effort, no nominations have been submitted for the award.
15. Bill Samson reported on the activities of the Endowment Committee. Funding for conferences has been received from three supporters for a total of \$6,500. There is uncertainty as to future support, yet despite this uncertainty, Gene Flegm has continued to do an outstanding job.
16. Bill Samson reported on the Vangermeersch Award (winner: Yin Xu of Old Dominion University) and the Hourglass Award (winner: Dale Buckmaster at the University of Delaware). Both award winners were present at the August 13th conference, and both presented papers.
17. Tommy Singleton reported on the condition of the website and remedies. It was proposed, seconded, and passed that Tommy create three domains and maintain up to three websites for the Academy, *The Accounting Historians Journal*, and the 10th WCAH with links between them and the Rutgers website. Going to FrontPage software should simplify the maintenance of the websites.
18. Dick Vangermeersch reported on lifetime member nominations. It was moved that Esteban Hernandez-Estevé and Maureen Berry be granted lifetime membership. The motion was seconded, voted, and approved.
19. Bill Samson discussed the need to man the Academy booth at the AAA Conference to help the Public Relations Committee. This booth is expensive, but represents another way the Academy can connect with new members.
20. The Regional Program Committee's hard work and extra effort under Victoria Beard's leadership was noted. A motion was made to send a letter of thanks to Victoria and each committee member for their contribution to the success of this vital task of the committee.
21. Bill Samson reported on the 9th WCAH which was held in Melbourne. It is the model for the 10th WCAH. Bill mentioned that the 9th WCAH came close to breaking even and that the Academy would help make up a small short-fall, if needed. Gary Previts described the discussion in Melbourne about an institutional structure to provide leadership in the appointment of conveners of World Congresses in the future. There was a sense of understanding for the Academy to provide this leadership role. Therefore, it is proposed that the Academy of Accounting Historians meet this sense of understanding to provide leadership for the World Congress of Accounting Historians in the future. This motion was seconded, voted and approved.
22. Bill Samson reported on the success of the Academy's conference/workshop held in San Antonio. More than fifty people attended and participated in the sessions. Three contributions from sponsors have been received or are committed so that the conference was self-supporting financially, though not all of the expenses are known yet. Included will be a contribution to cover a small possible short-fall at the 9th WCAH and the Missions trip. The Missions trip had 24 Academy and family members.
23. Sarah Holmes reported that the call for papers for the November 2003 Academy Research Conference in Denton, Texas, was placed in the Academy booth as well as announced at the Conference in San Antonio.
24. The 2004 Academy conference activity will center on hosting the 10th World Congress of Accounting Historians in a dual venue of St. Louis, Missouri, on August 1 and 2, and then a bus ride to

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Oxford, Mississippi, on August 3 with a reconvening at Ole Miss on August 4 & 5. The theme for the St. Louis portion will be International Accounting. Dick Vangermeersch explained how the 1904 St. Louis Fair (which is being celebrated in St. Louis for the 100th anniversary) marked the first international meeting of accountants. He listed the presenters and suggested that a special session be held to focus on international conferences in accounting and their historical contribution. The St. Louis conference will be centered at the Mercantile Library which is located on the campus of University of Missouri - St. Louis. Gary Previts described the hotel situation in St. Louis and the light rail connections with the Airport, Marriott Renaissance, Mercantile Library and downtown. Gary Previts proposed that the President of the Academy and himself be permitted to contract with the Marriott Renaissance for a block of 75 rooms for \$89.50 per night, with the penalty clause stipulation negotiated downward, if possible. The proposal was seconded. A vote was taken. The motion carried.

25. There was no other business. The meeting adjourned at 4:30 p.m.

Submitted by Bill Samson, President

Meeting of Officers and Trustees March 9, 2002 Adam's Mark Hotel, St. Louis, MO

Present: Dale Flesher, Sarah Holmes, Gary Previts, John Rigsby, and Bill Samson.

1. The meeting was called to order at 1:00 p.m. by William D. Samson, President.
2. The agenda was distributed.
3. Minutes of the November 17, 2001, meeting (Santa Fe) of Officers, Trustees, and Chairpersons was distributed, read and discussed. A minor correction was noted. A motion to accept the minutes

was made, seconded and approved by vote.

4. The administrative coordinator's report, submitted by Kathy Rice, was distributed. It was discussed along with the membership report. The second renewal notice has just been mailed out, so it is believed that the shortfall in membership from last year will be recovered by this second renewal notice.
5. President Samson discussed at length his plans to work with Kathy Rice to build a list of former Academy members who have not renewed, but who were members during the last five years. He feels a strong effort to encourage these former members to renew can be successful. Inducements such as back issues of *The Accounting Historians Journal* will be used in the promotion. A membership campaign aimed at the faculty listed in the Hasselback *Accounting Faculty Directory* will be attempted via e-mail with notices of Academy meetings in San Antonio and Denton, Texas, call for papers, announcement of the Academy social at the AAA meeting as well as a promotional offer for joining the Academy. A similar e-mail promotion campaign will focus on junior college faculty. Other membership campaigns will target CPA practitioners and Ph.D. students. Membership brochures will be available at regional AAA conferences and international conferences.
6. John Rigsby gave the Treasurer's Report for 2001. The report was discussed. It was noted that the Academy did well financially during 2001.
7. John Rigsby, Treasurer, presented the proposed budget for 2002. There was discussion over various items, and adjustments made. A motion was made calling for approval of the proposed budget as amended. The motion was seconded. Upon vote, the budget was approved.
8. Bill Samson described the plans for Academy activities in San Antonio. He has received eight papers for the August

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research workshop and has commitments from Lynn Turner and Steve Walker to speak. The registration fee was discussed as well as funding. Bill also said that he was looking into the possibility of Academy-sponsored trips to the Alamo's document collection (on the lower level) and to missions outside San Antonio. Bill also said that there will be an Officers/Trustees meeting at San Antonio, a Past President's dinner and a ice cream reception on the eve of the AAA registration day. He also pointed out that awards will be made at the San Antonio Workshop because there is no research conference in November this year. Also, because there is no November Academy convention, the election of officers will be conducted by e-mail in early November.

9. The Academy's involvement in and support of The World Congress (2002) in Melbourne, Australia, was discussed.
10. Plan for the 10th World Congress (2004) were presented by Gary Previts. Dr. Previts made the following motion: The Academy of Accounting Historians will sponsor the 10th World Congress of Accounting Historians in the U.S. during the Summer of 2004 using a dual venue plan. The plan includes St. Louis, MO, and Oxford, MS, and will feature primary research materials at the St. Louis Mercantile Library, the J. D. Williams Library, and commemorate the 100th anniversary of the 1904 World Congress of Accountants. It was further moved that Professors Dale Flesher and Richard Vangermeersch will serve as conveners of the Congress. The local arrangements committee will include Professors Michael Costigan, Duffy Morf and Gary Previts. The Programs Committee will be directed by Professor William Samson and Salvador Carmona, and invite Professors Keith Macmillan, Barbara Merino, and Dick Edwards as members. The motion was seconded and voted upon. The motion carried.

A second motion was made. Academy Funding Available to 10th World Congress: In order to provide for adequate financial planning of the 10th Congress, after setting an appropriate registration fee and undertaking typical fund raising, the amount of funds available to the World Congress may be called upon up to \$12,000 of the balance of the conference fund. This motion was seconded. After discussion, the motion was called and a vote taken. The motion carried.

11. Sarah Holmes discussed plans for the Academy's 2003 Research Conference in Denton, Texas. The dates are November 7 and 8, and the theme is "Accountability - Pre-Post Enron: Alternative Global Views." A 'call for papers' will be issued soon.
12. The requirement for the rotation of the Chairman of Trustees was pointed out. Ed Coffman was nominated as the new Chairman of the Trustees. The nomination was seconded and voted upon. Ed was unanimously elected.
13. The reports received from committee chairs were noted:
 - Finley Graves/Nominations Committee
 - Ross Tondkar/Innovations in Accounting History Education Committee
 - Victoria Beard/Reg. Prog. Committee
 - Richard Fleischman/Vangermeersch Manuscript Committee
14. Dale Flesher announced the receipt of a \$350,000 grant at the University of Mississippi to digitize accounting history documents. Gary Previts made a motion to support digitization, including copyright release, to the J. P. Williams library from origin to date while continuing to digitize *The Accounting Historians Journal* and *The Accounting Historians Notebook*.
15. The meeting was adjourned at 4:00 p.m.

Submitted by Bill Samson, President
(on behalf of Theresa Hammond, Secretary)