Academy of Accounting Historians: minutes for the meeting of the officers, trustees, committee chairs and editors, Lexington, Kentucky, April 3, 2004; Minutes for the meeting of the officers, trustees, committee chairs and editors, Lexington, Kentucky, April 3, 2004

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Dick Fleischman chaired the meeting, bringing it to order at 10 a.m.

Minutes: The group approved the minutes to the November 8, 2003 Officers/Trustees meeting in Denton, Texas.

President Elect’s Report: Dan Jensen provided a handout with information from his report. He discussed the 2005 Research Conference (Thursday, October 6 to Saturday, October 8th) in Columbus, Ohio. Meeting and guest rooms at the Blackwell Inn, part of the Ohio State University, should run $119 per night. He discussed distribution of the Georgia State Accounting Collection to the University of Mississippi, the University of Alabama, and the Ohio State University. He proposed spending $75 to put the cover of The Accounting Historians Journal on the internet (EBSCOS web site). An interested person would only have to click on a button to subscribe. This expenditure was approved.

Treasurer’s Report: John Rigsby provided financial statements and reviewed the financial position of the Academy. It would have lost money, except for conferences. Concern was expressed about the large drop in unrestricted assets, all of which soon will be encumbered. Gary Previts noted the success of Eugene Flegm’s fund raising efforts. A discussion ensued regarding dues, budget to actual comparison, pricing conferences to be profitable, and the low cost of the Notebook. John noted he will not be running for treasurer again. The members asked that the record show gratitude for John’s service.

Administrative Coordinator’s Report: Sandy Welch read Kathy Rice’s report regarding mailing of the December 2003 The Accounting Historians Journal; contacting the AAA about meeting rooms at the AAA annual conference; mailing of second membership renewal notices; brochures mailed to a variety of conferences; preparation for the 10th World Congress; and compilation of the membership directory for 2004.

Trustee’s Report: Ed Coffman announced his term is ending and that this needed to be addressed later.

Report of the Editors: Steve Walker will provide a report on The Accounting Historians Journal at the fall meeting. Joann Noe Cross said the Notebook is at the printers. Joann said she would run off copies of the registration form for the World Congress and insert it in the Notebook. When asked about receipt of materials for publication, she noted that she receives material, but often too late to meet the deadline.

Reports from the Centers: Dale Flesher had nothing to report on the Tax History Research Center, other than things were going as normal. Elliott Slocum could not attend, but Gary Previts noted that Georgia State University will not house the Accounting History Research Center anymore. Dan Jensen has a transition plan (noted earlier). It was understood Jane Mutchler wouldn’t take action to remove material pending arrangements. The Mercantile Library will accept duplicate material. Previts noted that the need for action was urgent, and a motion was approved resolving to move the Georgia State collection. Bill Samson said that Kathy’s report covered the Garner Center.

Report from the Committee Chairs:

Financial Advisory: Alan Mayper reported on the need to tap into restricted funds to cover current expenditures, and noted this would require board approval. The group discussed spending interest while preserving the corpus, but noted that fundraising individuals intended endowed funds for conferences. The alternative would be to raise dues, currently very reasonable, at next year’s meeting. Several members agreed to work to create some guidelines.

Hourglass: Dick Fleischman expressed uncertainty about the process for choosing a recipient of the Hourglass Award. It was noted that the Bylaws state the President makes the selection.

Information Technology: A report from Len Goodman was distributed, individually read, and discussed. Len will be asked to talk to Dick Fleischman about...
how to go about implementing some of his suggestions.

Membership: Sandy Welch read membership information provided by Kathy Rice. It was asked that the report be sent to the membership, and noted that the dues and the membership numbers do not apparently reconcile. This was attributed to varying dues for individuals versus institutions.

Nominations: The past president, Sarah Holmes, is the chair of the Nominating Committee. Bill Samson and Finley Graves are also on the committee. Dick Fleischman has appointed Gary Previts and Dick Edwards.

Public Relations: Gary Previts brought the attention of the group to a Journal of Accountancy article on Accounting history. It was suggested to put a link to the article on the World Congress site.

Regional Programs: Dick Fleischman noted that the Southeast Historians program was fantastic. Dan Jensen believes regional programming appears to be improving.

Research Conference: Dick Fleischman led a discussion about the logistics of the World Congress and the Research Conference normally held in conjunction with the AAA annual meeting in Orlando. He noted there was a small room available on Saturday before the AAA begins. The cost would be $35 per person for a lunch, coffee, etc. History papers were submitted to the conference. He recognized Bill Felix’s help with providing two complete History sessions, perhaps one with three papers, and one with a panel discussion. Fleischman proposed contacting the Public Interest section to see if any would be willing to come to a Saturday session, polling the membership, and sending out a call for papers shortly.

Vangermeersch Award: Tom Tyson announced three papers were submitted, and inquired about having an announcement in the Notebook.

Other Reports and Proposals:

World Congress: Dale Flesher provided extensive material related to the World Congress, including a tentative program. He discussed the budget, food, transportation, etc. He noted the Missouri Society of CPAs is sending attendees, and that Steve Moehlre and Jennifer Reynolds-Moehlre, from the University of Missouri – St. Louis were making local arrangements. He announced reasonable prices at the Renaissance Hotel, also the closeness of the Travel Lodge and the Double Tree Hotels.

Support of Graduate Students: Barbara Merino noted that the Academy paid for four Ph.D. students to attend every research conference. Barbara and Alan Mayper have contributed their own funds to support and encourage these students’ interest. Because more schools are involved, a method to choose recipients must be determined. This opportunity should be announced through the internet and email. The group discussed the importance of the graduate students sponsored contributing to the conference in a substantive way. Gary Previts suggested that a pilot be implemented, starting with doctoral granting schools with current members of the AAH.

International Linkages: Dick Fleischman forwarded Salvador Carmona’s proposal that The Accounting Historians Journal begin publishing papers in languages other than English. He said Steve Walker noted that only 12 papers per year were published, which would make it difficult to commit to many papers in other languages. Steve suggested publishing abstracts at the back of the journal to keep the membership abreast of historical investigations in other countries.

Occasional Paper Series: Dick Fleischman said that Van Breda proposed an occasional paper series like the Coffman working paper series. John Rigsby described how this could be accomplished using a web listing.

Burns Award for Accounting Biographical Research: Dan Jensen said this was a possibility, and asked if the group wanted a formal proposal. It was suggested to model it after the Vangermeersch Award, but with a focus on historical biography.

Attendance at Foreign Conferences: Dick Fleischman noted that Gary Carnegie expressed concern about the drop in American attendance at foreign conferences, and said he had shared his thoughts on causes with Gary Carnegie. These include timing in the middle of U.S. academic terms when classes are in session, and the drying up of funding for travel. Joann Noe Cross said she would advertise conferences in the Notebook as soon as she receives notice.

CLIO Journals On-line: Dick Fleischman provided a handout about this principal association of historical journals and discussed using this outlet to put The Accounting Historians Journal on the site. The current contract with them is under review. The cost would be $600, but there was some question about the benefits – would the site expose the Journal outside Accounting? Would it increase our reach? Dan Jensen would like to follow up with business historians.

New and Other Business: None

The meeting adjourned at noon.