Minutes: Academy of Accounting Historians business meeting held at the annual meeting of the American Accounting Association, August 7, 2007, Chicago Hilton, Chicago, Illinois

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MINUTES
ACADEMY OF ACCOUNTING HISTORIANS BUSINESS MEETING

Held at the annual meeting of the American Accounting Association,
August 7, 2007,
Chicago Hilton, Chicago, Illinois

The meeting convened at 6:15 p.m and an agenda packet was distributed. Prior to the meeting members received by email the agenda, the minutes of the April 27, 2007 officers’ and trustees’ meeting, the president’s report on the state of the Academy, the administrative coordinator’s report, the report of the Life Membership Committee, and an announcement of the Schoenfeld Scholarship.


Guest: Royce Kurtz.

Awards.

A. 2007 Thomas J. Burns Biographical Research Award to Don Tidrick for his studies of the Comptrollers General of the US and previous published biographies. President Walker announced the selection committee had consisted of Richard Vangermeersch, Dale Flesher, and himself. He presented a plaque and announced the Treasurer would forward a check. Dr. Tidrick thanked the Academy for the award and the Government Accountability Office for its facilitation of the research.

B. 2007 Hourglass Award to Salvador Carmona. The Hourglass Award, given in recognition of a particular work or outstanding record of publication, was awarded to Salvador Carmona. President Walker referred to the exceptional contribution of Professor Carmona in accounting history. The selection committee had consisted of Lee Parker, Warwick Funnel, and the President. Dr. Carmona received the Hourglass and thanked the Academy and various others.

C. 2006 Best Paper Award
President Walker announced the selection committee had consisted of the Accounting Historians Journal editorial board. Winners are: Dick Fleischman and Tom Tyson (not present) for their paper, “Accounting for Interned Japanese-American Civilians during World War II: Creating Incentives and Establishing Controls for Captive Workers.” Additional winning papers are by: Cheryl McWatthers and Yannick Lemarchand for “Accounting Representation and the Slave Trade: The Guide du Commerce of Gaignat de L’Aulnais; and Alan Richardson, for “Auditor Switching and the Great Depression.” A plaque will be mailed to Dick Fleischman and checks have been mailed to all the winners.
Minutes of the meeting of the Officers and Trustees, April 27, 2007 (held at the European Accounting Association Congress, Lisbon). President Walker noted that these minutes had been approved by the attendees and distributed to the membership.

President Walker noted the regret of the members of the Academy of Accounting Historians upon the death of Dr. Alfred Robert Roberts in March, 2007.

Academy Reports

A. President’s Report.

This report was distributed to the officers and trustees, and then to the membership, before this meeting. President Walker summarized its major headings and noted that few of the officers and trustees had responded to the first draft, so he does not now have any firm proposals for the members. He called for observations and suggestions.

In the absence of a response from the floor, Cheryl McWatters suggested that non-response might be taken as agreement with the content of the report. Walker indicated that he was seeking movement on the basis of wide consultation and consensus.

Dan Jensen asked if there is a procedure in place to move forward on the report’s proposals. President Walker said that his intention was to gather comments from trustees with a view to putting proposals to the membership. Gary Previs counseled patience and suggested the report with comments should be re-circulated to the membership with a statement that this is a serious call for discussion. It is a thorough report of more than 25 single-spaced pages and takes time to digest. In particular, the younger members and the international members should be encouraged to respond.

Dale Flesher commended the president on the excellence and thoroughness of the report. He asked if the Academy should consider hiring a full-time executive secretary, or if it should re-consider associating itself with the American Accounting Association.

President Walker noted he was conscious of the long-standing debate over connecting the Academy to the AAA and that the answer in the past had been the Academy should remain independent. Maybe there has now been a change and this should feature as an option for organizational change. But the president expressed concern that such a relationship might fracture the Academy by separating the American from the non-American membership.

Gary Previs believed the international flavor of the Academy was important. He noted there are other special interest groups in the AAA. A small one, with only about 200 members, recently voted to extend its officers’ terms of office to two years. Tracy Southerland has made a big difference to AAA operations. 2,000 of the 8,000 AAA members are outside the United States. Many of the 6,000 in the U.S. are not native-born. We

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should compare our membership list to AAA’s list to see what the overlap with Academy membership is.

Adrienne Slaymaker understood that some groups were simply affiliated with the AAA. Gary Previts responded this was on a temporary basis only. Dan Jensen inquired if the Tax section had semi-separate status. Gary Previts noted the importance of the Academy’s retaining its §501c3 status, but if that can be retained, an alliance with the AAA would be good. Steve Walker was concerned that few overseas members were members of the AAA. Previts said that the five overseas countries with the most AAA representation are Japan, Canada, the UK, Australia, and South Korea, in that order. Dale Flesher noted that, given Previts’ position as incoming AAA president, the Academy might get cooperation from the AAA on this question this year. Previts suggested that Walker talk to the CAA and the EAA presidents about the possibility of multiple sorts of affiliations the Academy could manage. The AAA has a new member software system that will help track multiple memberships and information about how overseas members of the Academy who were also members of the AAA would be available this Fall.

B. Administrative Coordinator’s Report

President Walker presented this report, which was distributed to the membership with the agenda via email. It listed Tiffany Welch’s goals for the year, including improvement of the website and better information for new members. Walker urged the importance of continued improvement of the website.

C. Membership Report

President Walker noted the trend in membership is down and asked that the members read the recommendations in his report. On behalf of the Academy, he thanked Tiffany Welch for her sterling efforts on the membership report.

D. Editor’s Report

President Walker noted that Dick Fleischman, the editor of the Accounting Historians Journal had sent an email. Fleischman recommends the Academy use an associate editor to help with the AHJ, especially because of the number of submissions from authors whose first language is not English. Fleischman also notified Walker that he will not seek reappointment as editor when his term ceases in December, 2008. Walker said we would need a committee to select the new journal editor.

E. Committee Chairs’ Reports

1. Life Membership Committee, report by Cheryl McWatters.

McWatters thanked her fellow committee members, Peter Clarke, Michael Gaffikin, Yannick Lemarchand, and Ross Stewart. The committee had found there were no firm criteria for life membership in the Academy, making it hard for the com-
The committee recommended a list of criteria (distributed to the membership before this meeting), among which is that the member should be internationally recognized as a scholar. The committee also decided no name should be offered this year. Gary Previts moved to approve the selection criteria, Dan Jensen seconded the motion, and it was carried unanimously.


Gary Previts suggested that Royce Kurtz, an ad hoc member of the Digitization Task Force and present as a guest, report. Kurtz reported that the entire AHJ, from its beginning through 2005, has now been digitized to the article level and posted on the open web in the Digital Accounting Collection of the University of Mississippi. The Accounting Historians Notebook has been similarly digitized at the issue level. Over the next six months to a year, he expects to complete the separate bibliographic records and posting of the AHN research articles. All posted material is full-text, key-word searchable.

Previts noted that the entire project had cost the Academy less than $4,000 and Kurtz added that part of that was the payment to the AHJ printer for the 2001-2005 electronic files.

Dan Jensen reported on the Global Accounting Digital Archive Network, which has been supported by both the current and the incoming AAA presidents, Shyam Sunder and Gary Previts. The GADAN appears on the AAA site now, with several dozen archives listed. There is substantial international interest in continuing the project; many digital accounting collections are appearing around the world, many of them historical. The AAA is very interested in moving everything into the web-accessible arena. Jensen urged all members to look at the GADAN website.

President Walker congratulated the task force on its accomplishments.

3. Research Conference Committee

President Walker noted that a research conference had not been organized for 2007. There have been many other opportunities to present accounting history papers this year, including the Accounting History conference in Banff and the present AAA conference in Chicago.

A research conference is now scheduled for the spring of 2008, and is being organized through the hard work of Dan Jensen in conjunction with the Public Interest section of the AAA. Jensen mentioned the advantages of piggy-backing on the resources available to the Public Interest group as a section of the AAA. The call for papers with specific conference information will go out in a few weeks. The conference will probably take place either on April 3-5, or April 10-12, either in the Washington,
of America. There are no liabilities except some dues paid in advance. If anyone would like to look at the financial statements, email the treasurer.

Gary Previts asked if we should post our financials on our website. Walker said no, but we will email them to all members. Jensen noted we must provide them to any member who asks [per U.S. federal law applying to tax-exempt organizations; the Academy’s required informational Forms 990 since 1998 are posted on the website http://www.guidestar.org/; free registration the site is required].

Walker said he sees no need to increase the individual dues for next year, but perhaps the institutional dues should be increased to $100.

Previts noted the AAA keeps 50% of its annual operating expenses on hand and asked if the Academy should set that as its target. Walker will ask the treasurer to look into it.

General Announcements
A. 12th World Congress
President Walker noted the 12th World Congress will be held in July of 2008 at the Military Museum, Istanbul. The Turkish organizers are doing a very good job of preparing for it. A new website is up detailing deadlines and other items.

Dale Flesher asked if there would be visa problems. Walker noted that he had experienced no difficulties as a British citizen on a recent visit. Richard Vanger...
meersch spoke of the opportunity to see that part of the world. Viatcheslav Sokolov explained that citizens of the countries of the former Soviet Union need no visa to go to Turkey.

Jim McKinney asked why the conference is scheduled to last so many days. Walker answered there is likely to be a large number of papers, including contributions from Turkey and the Balkan states. The paper selection process by the Turkish organizers may vary from the process at other World Congresses. Previts urged the members to take the long view for the sake of developing the international base of the Academy, despite many differences and some misunderstandings. Walker added that he had provided comments on the paper submissions process at the beginning of the conference organization.

B. Margit F. Schoenfeld and Hanns Martin W. Schoenfeld Scholarship in Accounting History

President Walker said that in 2005, the Academy had received a very generous gift to support Ph.D. students and new faculty research. The fund now generates sufficient income for a $3,000 award in 2008. A flyer calling for nominations has been distributed to all relevant journal editors and all accounting history associations. The Scholarship Committee hopes to select the recipient by early 2008 and have the presentation ceremony at the spring meeting. He urged members to let as many people know about the Scholarship as possible.

Other Business
A. Concerning the Vangermeersch Award, the selection committee has received three nominations and is deliberating.

B. Hiroshi Okano asked that the Academy talk about expanding its activities to China, possibly with a conference. He will report on the possibility of a joint conference with the Japanese, South Korean, and Chinese accounting history associations in 2008-2009.

C. President Walker observed that it is clear that the Japanese accounting history society very much wants stronger relations with the Academy. His report refers to the possibility of associate membership? The Italian Society also seeks bridges with the Academy.

The meeting adjourned at 7:15 PM.

Respectfully submitted,
Stephanie D. Moussalli, Secretary