Academy of Accounting Historians business meeting minutes, August 3, 2008 held at 2008 annual meeting of the American Accounting Association, at the Hilton Anaheim, Anaheim, California

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Academy of Accounting Historians
Business Meeting
Minutes
August 3, 2008
Held at 2008 annual meeting of the American Accounting Association, at the Hilton Anaheim, Anaheim, California

NB: Due to the short time available for this meeting, some reports were submitted in advance; they are so noted below.

The meeting convened at 7:05 PM.


Approval of minutes of meeting of April 12, 2008: Flesher moved to approve. McKinney seconded. Carried unanimously.

Discussion of letter proposing a Memorandum of Understanding between the Academy and the American Accounting Association.

Previts announced the AAA Executive Committee had received a 2nd request for a memo of understanding, from the Accounting Society of China. The AAA is now considering its procedures for handling such requests. Sue Haka, the incoming president of the AAA, will work with Okano and McWatters on the issue.

McKinney wondered if the Academy is seeking affiliation with other groups in other countries. Previts knew of no others, though it could be discussed. Of the approximately 250 Academy individual members, the largest group is in the US, with a number of other countries having about 25 each.

McKinney expressed concern that the Academy would become too US-centric and hoped it would remain international. Previts was concerned about the Academy’s capacity and noted that the memo of understanding with the AAA would be non-binding and non-exclusive. Merino noted the large number of international meetings and thought it important to have a strong US base, too. Previts noted any arrangement with the AAA would not threaten the AAH’s 501(c)3 status and that this is a good time, as Sue Haka will push for it.

McKinney concurred on the advantages of a memo of understanding with the AAA but thought we should attempt to do the same with organizations in other countries. Vangermeersch asked what would be the downside of a memo with the AAA as long as it was not exclusive. Jensen noted the memo, while nonbinding, had considerable advantages, especially in major practical support for conferences. Okano noted that the accounting societies of East Asia, e.g., China, Korea, Japan, and Indonesia, might offer possibilities.

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Status of future meetings

a) March 26-27, 2009

14th Congress of Accounting and Management History & Academy of Accounting Historians 2009 Research Conference.

Written report by Cheryl McWatters: The research conference in Paris in March 2009, co-sponsored with l’Association Francophone de Comptabilité, l’Academy of Accounting Historians, le Laboratoire d’Histoire des Entreprises des Sciences et des Techniques de l’Université (LHEST) d’Evry et le Laboratoire de Pilotage Economique et Social des Organisations (PESOR) de Paris-Sud 11, is well into the planning stages. The provisional budget has been established and funding secured from a number of French academic organisations. It is hoped that the Academy presence will be strong and that it will support the conference budget as appropriate. One key expense will be the simultaneous translation, which has been an important means to ensure that papers can be delivered in both French and English. McWatters added verbal comments: the theme would be transportation history, though other topics were also welcome. Mayper was concerned the topic is too narrow. McWatters noted that one of the sponsors is a research center focused on transportation history. The key expense will be the simultaneous translation.


Okano reported that the joint conference planned with the Chinese Society of Accountants at Peking University in Beijing, has encountered some budget difficulties due to the May earthquake in Sichuan. He spoke to the vice president of the Chinese Society, Guo Dao Yang, who has obtained approval of the conference from the Society. The conference may take place on July 15 and 16, 2009. Okano will email when the date is firm.

c) October, 2010.

Ohio State University

Jensen reported that this conference, like that of 2005, could be a joint conference between the Academy and the Accounting Hall of Fame.

d) 2016.

14th World Congress of Accounting Historians – 8th Accounting History International Conference. Chieti – Pescara, Italy.

Sargiacomo thanked the trustees for their recent decision accepting the University Gabriele d’Annunzio as host for this 2016 conference. He described a number of the tentative plans for the conference, including the historic sights of the ancient town and the nearby beach.

e) 2012.

The 13th World Congress of Accounting Historians will take place in Newcastle, England.

f) Hollister enquired if there was talk of holding another joint conference with the AAA Public Interest section. No one knew. Mayper said the Public Interest section had not discussed it yet.

2009 Budget, Jennifer Reynolds-Moehrle, Treasurer.

Reynolds-Moehrle noted the proposed budget for next year is available to members upon request. The endowment fund has received more contributions and she has added predicted interest revenues of $1,500 to the budget for the year. She will also add a $1,000 line item for the
AAH administrator, Tiffany Welch, to attend a conference next year

Reynolds-Moehrle noted the addition of a budget subvention of $1,500 for each of the two conferences planned for 2009. This is less than the $2,000 given to the WCAH this year, but the sum is greater. Previts remarked that the AAH business model remains unchanged, with institutional memberships, set at $95/year, cross-subsidizing the individual memberships ($45/year)

Reynolds-Moehrle: this proposed budget predicts a $2,000 loss due to the conferences and the administrator’s travel. Mayper asked if Welch’s travel to the April conference was not subsidized by the AAA. Reynolds-Moehrle: no, by the AAH

Reports of committee chairs

a) Strategic Review – Cheryl McWatters: Written report: This committee has not been active to date. It will begin so in earnest in the final quarter in order to assist the President-elect to establish priorities for the 2009 year. McWatters added verbally that she has a meeting scheduled with Greg Waymire to discuss research.

b) Nominations – Stephen Walker Written report: Nominations will be discussed in the fall and the vote will take place by email.

c) External Relations and Communications - Joann Noe Cross and Stephanie Moussalli
Written report: i) The next issue of the Accounting Historians Notebook has been sent to the printer. ii) Do the members wish us to look into having a booth at next year’s AAA (2009)? The cost this year would have been $2,700

Moussalli verbally raised the point about the booth for 2009. Previts asked why we should have one. We have brochures for marketing purposes. Other marketing requires us to push historical research and also add history to accounting courses. E.g., the current debate over fair value is actually quite old and might benefit from knowledge of the earlier arguments

d) Hourglass Award
Okano said the committee is arguing about the question: what is accounting history. Some say it must be traditional, while others say it should be more international, so that a scholar whose works are not entirely historical can be considered. One possible recipient is heavily published in traditional venues while the other has only two or three accounting history articles. He asked the members what the focus of the award should be

Attendees responded variously that if the person is not a member of the AAH, he should not receive the award, that there is a great deal of presidential discretion in the decision, that the president should be bold, that he should be bold but careful

e) Vangermeersch Award
Written report: The call for submissions has gone out. Closing date is August 22. The Committee will then promptly deliberate and ensure that the 2008 award is expedited in a timely manner

f) Burns Award
Okano reported that Steve Zeff is the recipient, being honored for his biographical work on Hatfield and others as well as the committees he chaired in the 1970s.
g) Life Membership
Written report: The Life Membership Committee has completed its work for the current year and forwarded its recommendations to the President.

h) Schoenfeld Award
Okano reported that the recipient of this award is being considered by the committee, consisting of himself, Fleischman, and Schoenfeld.

Other Reports
a) Administrative Coordinator – Tiffany Welch
Written report:

i) Work on website migration from Rutgers University to Case Western Reserve University continues. Case web administrators will work on this in the fall.

Previts added that work continues on this new website project, which should save the fee the Academy currently pays to Rutgers and allow more Academy control over the content.

ii) Membership distribution by country is appended to this agenda (see below)

b) Secretary – Stephanie Moussalli
Written report: As agreed at the last meeting, the minutes of the April meetings have been posted on the Academy website.

Other business
a) It was mentioned that faculty from the Seoul National University (two of whom are in attendance today) were at the WCAH in Istanbul, where they discussed the possibility of making the AAH more international

b) Previts noted that last year’s Schoenfeld award was announced in

Istanbul at the WCAH this summer, and that there have been many awards recently. He added that the plans for continuing editorship of the *Accounting Historians Journal* have left it in good hands. He also reminded members that two years ago he and Jensen discussed with Proquest the electronic publication of the *AHN* and the *AHJ*. Since then, he’s had the advantage of learning how the AAA is handling both Ebisco and Proquest. The publishing world is moving now to publication upon acceptance, with hard copy publication following at a convenient later time. The Academy may need to do that, too, and find a publisher who can handle it. At this time, the *AHJ* cannot get into the Social Science Citation Index.

c) Vangermeersch moved to thank Previts for his excellent work on behalf of the Academy and the AAA this year, and Dale and Tonya Flesher for their success in creating numerous history sessions in this year’s AAA program. McKinney seconded; passed by acclamation.

d) Discussion of the accessibility of the *AHJ* took place. A complaint that the *AHJ*’s online publication at the University of Mississippi’s Digital Accounting Collection does not allow for the downloading of single articles was corrected; search for the individual article instead of browsing the issue, and a file containing only that article appears. Kurtz added that the DAC now has an index of portraits, as well, which may be searched by name. Parker believed the *AHJ* should be published by a commercial publishing house, who would sell it to large groups, in

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1. Concise statement of key research question(s)
2. Research methodology
3. Period selection
4. Limitations of the study
5. Expected (original) contribution of the study to the literature
6. List of no more than eight key references relating to the proposed study
7. Where the proposal relates to the completion of a PhD, provide details of the names and addresses of the doctoral supervisors and the institution where the research will be/is being conducted

Research proposals should be no longer than six pages (double spaced typing). Formal invitations to attend the Colloquium will be issued on receipt and review of research proposals.

Further information is available at the 1AHIESC website:
http://www.disas.unisi.it/ahiesc/index.php

Inquiries may be directed to the Colloquium Convenor, Elena Giovannoni, University of Siena, at the following e-mail address: giovannoni@dii.unisi.it

Information about the Certosa di Pontignano is found at:
http://www.unisi.it/servizi/certosa/

Information about visiting Siena is obtainable at:
http://www.aboutsiena.com/

An AHIESC will be conducted on a regular basis around the globe from 2009.