Minutes, Business meeting of the Academy of Accounting Historians, New York, New York, August 2, 2009

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MINUTES

Business Meeting of the
Academy of Accounting Historians
New York, New York
August 2, 2009

The meeting convened at 7:00 PM.

Present: Jennifer Reynolds-Moehrle (treasurer, chair), Laurie Barfitt, Rachel Baskerville, Kees Camfferman, Salvador Carmona, Kevin Carduff, Robert Colson, Rich Criscione, Kevin Feeney, Dick Fleischman, Dale Flesher, Nohora Garcia, Joan Hollister, Joel Jameson, Dan Jensen, Eiichiro Kudo, Royce Kurtz (guest), Yvette Lazdowski, Yoshinao Matsumoto, Alan Mayper, Jim McKinney, Barbara Merino, Stephanie Moussalli, Sven-Arne Nilsson, Hiroshi Okano, Gary Previts, Angelica Santos, Sally Schultz, Barbara Scofield, Don Tidrick, Tom Tyson, Greg Waymire.

1) Approval of minutes of meeting of August 3, 2008
Mayper moved, Tyson seconded, unanimously approved.

2) Thomas J. Burns Accounting Biographical Research Award Presented by Flesher.
Dr. E. Richard Criscione won the 2009 Academy of Accounting Historians Thomas J. Burns Accounting Biographical Research Award, presented by Dale Flesher. Criscione, of Morehead State University, in Kentucky, was honored for his recent book on Abraham Briloff, Abraham J. (Abe) Briloff:

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A Biography, part of the Studies in the Development of Accounting Thought series.

The Academy of Accounting Historians annually honors as recipient of the award an individual who has conducted outstanding biographical research in the discipline of accountancy. The award includes a plaque and a financial honorarium. Dr. Thomas J. Burns, for whom the award is named, was a long-time professor at Ohio State University and a past president of the Academy of Accounting Historians.

The selection committee consisted of Dale Flesher (chairman), Richard Vangermeersch, and Sally Schultz. The committee considered five strong nominations and had a difficult decision. Criscione’s book was chosen unanimously. Past award winners include: Stephen Zeff (2008), Don Tidrick (2007), Richard Vangermeersch (2006), and Dale Flesher (2005).

3) President’s report
Submitted by Cheryl McWatters, president, in absentia, read by Reynolds-Moehrle, presiding.

I am submitting this report with regrets that I am not with you this evening to present it personally, to entertain your questions and to enjoy the opportunity to meet with colleagues and friends. Unfortunately, in January 2007, I agreed to organise a session at the World Economic History Congress currently underway in Utrecht, The Netherlands. At that time, I had no knowledge that I would be Academy president in 2009 or that the dates of the AAA would coincide with those of the WEHC, a congress that takes place only every four years. On a positive note, my attendance at the WEHC is an opportunity to discuss accounting history with colleagues in other disciplines, an increasingly important facet of our research endeavour.

First, I would like to take this opportunity to thank Stephanie Moussalli, our secretary, and Tiffany Welch, our administrative co-ordinator, for their time and effort to arrange this meeting and our reception. As well, I would like to express my thanks to Jennifer Reynolds-Moehrle for chairing the meeting in my absence.

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The SISR, the Italian Society, provided an informational handout which has been emailed to members and will appear in a future issue of the Accounting Historians Notebook. [Editor’s Note: this will appear on the AAH website]

5) Budget Update / Treasurer’s report

Jennifer Reynolds-Moehrle, treasurer.
Watkins, Ward, and Stafford have just finished the AAH audit and informational tax return. There were no findings.

The AAH received two generous anonymous donations in 2008 (see Accounting Historians Notebook announcement), bringing our Endowment Fund to $103,000.

$75,000 of Academy certificates of deposit funds with the Bank of America were removed to avoid exceeding the FDIC limit and deposited with National City Bank (now part of PNC). The Academy needs a volunteer additional officer or trustee to be a co-signer on its CDs. Please let the treasurer know of any suggestions on the best financial management; currently the Academy funds are mostly in short-term CDs. However the Schoenfeld funds are in longer-term CDs.

Dues revenues have decreased about 5% per year over the last four years due to a drop in institutional membership. About 95% of the Academy’s revenues are from dues, and 5% from interest income on the CDs. 50% of costs are the publications (AHJ and AHN). 45% is administrative costs, including two paid personnel and supplies. About 10% is in awards and conference subventions.

The 2010 budget will be developed in the light of past trends and interest rate trends. This budget will be circulated in the near future to officers and trustees for feedback. The annual budget is roughly $60,000, although the treasurer does not have the exact figures with her. The audited financial statements are available to members upon request. It costs the AAH about $2,200/year for the audit and tax return.

6) Report of editor of AHJ

Dick Fleishman, co-editor.
The winners of the manuscript awards for best papers in 2008 were announced in the June, 2009 issue of the Accounting Historians Journal.

There are currently 26 active manuscripts in process at the AHJ, more than there have been in sev-
eral years. Half of these are being handled by co-editor Christopher Napier. Five articles have been accepted for the next issue. Five others are close to acceptance in the near future, and five have been rejected.

There needs to be some shorter submissions and more from U.S. authors. The lack of submissions from American authors may reflect the relative emphasis placed on accounting history in the U.S. vs. other countries.

Articles on new parts of the world such as Malaysia, Nepal, and Brazil, have been received. This reverses an AHJ trend of the last several years. Fleischman’s own recent article on co-authorship patterns suggests that AHJ articles tend to be provincial in that authors seldom reach out to co-authors from other countries.

Napier has attended two recent international conferences. He reports that top academics with history papers aim for AOS, AAAJ, and Critical Perspectives, all of which are more prestigious than any purely historical journal. Participants at those conferences said they perceive Accounting History and ABFH to be stronger than the AHJ, that they appear in more online databases than does the AHJ. Fleischman strongly disagrees with this assessment of the AHJ, arguing that it has better articles.

Floor discussion ensued. Tyson suggested the AHJ consider having special issues and guest editors. It was suggested that the AHJ might publish more frequently as does the AH. Some discussion of what “better articles” means took place. Mayper pointed out that since US schools do not accept the AHJ as a quality journal, scholars do not. Mousalli pointed out that the AHJ is indexed by both Ebsco and ProQuest, so it does in fact appear in

Dick Fleishman

online databases.

7) 2010 Academy Research meeting, Ohio State  Dan Jensen
The 2010 Academy Research Conference will take place at Ohio State University (September 30,
2010 to October 2, 2010) in Columbus, Ohio, and is co-sponsored by The Accounting Hall of Fame. This is the third Academy research meeting to take place in this format. The theme of the conference is “Accounting in Economic Recovery and Regulation.” Issue-oriented plenary panel discussions including prominent representatives of both academe and the accounting profession are planned as are concurrent sessions for research papers. Saturday afternoon will be available for Academy meetings.

Jensen will oversee the facilities arrangements for the meeting and also the review of manuscripts. Waymire volunteered to help Jensen form the editorial review committee for the conference. Speakers are currently being invited. The registration fee will be $165 and Jensen distributed a call for papers.

8) Administrative Coordinator’s report

A. Website: Jim McKinney
There are issues with the Academy’s current website host at Rutgers. Some of the issues have been resolved and McKinney and Tiffany Welsh now have the ability to update the site directly to some extent. This will mitigate the past problem with the website sometimes being very out-of-date.

Suggestions for improvements to the site are solicited. A team composed of McKinney, Welsh, and a user will work on improving the site and evaluating alternatives. Several domain names have been registered, including aahhq.org and tahj.org.

Previts mentioned that we are in discussion with various commercial website host providers, who can hopefully provide interactive functionality for dues. Reynolds-Moehrle commented that we attempt to make the Rutgers site look interactive for dues purposes but a lot of the work behind the scenes takes place by postal mail. Previts noted that the site migrated once before, from Case Western to Rutgers.

B. Membership: Tiffany Welsh, in absentia
As of July 2009, there were 280 individual and 282 institutional members of the Academy. 155 of the individuals and 227 of the institutions were U.S. A spreadsheet with membership details will be distributed.

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9) Reports of Committee Chairs / Awards information

A. Accounting Historians Notebook: Jim McKinney, co-editor
McKinney thanked JoAnn Noe Cross for her years of service as editor of the AHN. McKinney initially agreed to co-edit the Notebook with Cross, but she decided her other obligations made it best to leave the position sooner than expected. David Oldroyd has now agreed to co-edit the AHN.

Major goals will be that it appear in a timely way, that it incorporate articles that are perhaps not suited for journals but are useful in some way to the organization. Advertisements of history conferences will continue. Moussalli mentioned that the many photographs in the AHN have been indexed under “Portraits” at the Digital Accounting Collection site (http://www.olemiss.edu/depts/general_library/dac/files/ahn.html).

Distribution in the future will be by pdf files, on the Academy website, and on the University of Mississippi’s Digital Accounting Collection site. Hard copies will be distributed to libraries and to individuals who request them.

The cost of printing and distributing the AHN was very favorable at the University of Wisconsin-OshKosh. Mayper asked if the AHN should still be printed at all. It was suggested that institutions be offered an opt-out for the hard copies. McKinney thought it should be printed for libraries. The total cost is about $500-$600 per issue.

B. Vangermeersch Manuscript Award Committee: Chairman Lee Parker
Parker reports that the applications period has now closed and applications are currently being judged by the panel.

C. Doctoral Education Committee: Chairman Barbara Merino
Suggestions are solicited for how to increase doctoral student participation. Emails may be sent to Merino. Letters to doctoral coordinators do not work. Letters to Academy members may be sent requesting us to sponsor students or junior faculty as new members. Would members object to this? Previts suggested sending out the letter in the fall in conjunction with the 2010 conference. Merino is also looking at funding to bring students to the Ohio Research conference.

D. Strategic Review Committee:
Chairman Greg Waymire  
The strategy effort led by Steve Walker provides excellent historical information and Waymire has added to the committee more people to consider what steps to take now.

Doctoral student recruitment could possibly be encouraged by providing a CPE at the AAA annual meetings or at the Columbus, Ohio conference. The theme should be that scholars who are not historians should often be informed by history.

Suggestions from the membership are solicited.

The meeting adjourned at 8:00 PM.

Respectfully submitted,  
Stephanie D. Moussalli, Secretary

[Note these minutes are subject to approval at the next Academy Business Meeting]