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Summary of survey results on Academy future strategy and initiatives

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This document summarizes the findings from a survey of members of the Academy of Accounting Historians administered in December 2010. This survey sought member input on the document prepared by the ad hoc committee dealing with issues concerning (1) structure and governance of the Academy, and (2) future strategic initiatives of the Academy. The questions posed in the survey are listed in Appendix A and the report by the ad hoc committee was shown in the October 2010 issue of the Notebook.

Overall 65 members responded to the survey. Based on a

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In Memoriam
Professor Iaroslav V. Sokolov

Iaroslav V. Sokolov, the most famous Russian accountant of the late 20th and early 21st century, died on July 21, 2010. For twenty-five years he had been Chairman of the Accountant Department of the St Petersburg Institute of Trade and Economics. For the next ten years he was Chairman of the Department of Statistics, Accounting and Audit of

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total individual membership of 249 persons as of September 30, 2010, this represented a response rate of about 25%. Thirty-three were self-identified as being from the USA with the remaining 32 being from outside the USA. This breakdown is virtually identical to the overall frequencies in the individual membership base at September 30, 2010 (51% from USA and 49% non-USA). The experience demographic among the responding members reflects the increased age of the Academy’s members with 54% having more than 10 years experience as members and 28% having between zero and five years. Forty-three (78%) respondents are members of the American Accounting Association and 13 (24%) are members of the European Accounting Association.

Table 1 summarizes the responses to the first question on future governance structure for the Academy. One conclusion is obvious from these data: there is no groundswell of support presently for trying to seek section status within the American Accounting Association. The number of respondents that self-identified as being located with the USA was 33 and 43 were presently AAA members. However, only 21 respondents identified the AAA section alternative as their first choice.

There is greater support for option one, which is an association with an increased international and interdisciplinary emphasis. This, in combination with the fact that a 27% of respondents selected the status quo as their first choice, suggests that it might be desirable to identify ways that the Academy’s mission can be expanded incrementally over the next five to ten years along these lines.

Table 2 summarizes the primary findings as to which specific strategic initiatives the membership believes are most desirable for the Academy to pursue. As to a broad conclusion, Table 2 indicates that the AAH membership would support a focus on educational outreach for the Academy. This could encompass several initiatives that would include (but not be limited to) commentary & analysis of contemporary policy issues and continuing education for historians and others.

The most popular of the initiatives listed in the member survey was the one labeled “History of Big Issues in Accounting,” which was described in the ad hoc committee report as:

“Perhaps we could create a webpage on the Big Problems/

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Implementing this initiative would require charging persons with providing content for a web page that would chronicle the history of big issues in accounting. Not withstanding the problem of reaching consensus as to what constitutes a “big issue,” a task force with broad representation could be formed for this purpose. This group could be tasked with developing this project within the context of how we could address the broader issue of providing resources (e.g., bibliographies, teaching cases, etc.) on the Academy website. Further, this strategic focus could include the provision of ongoing continuing education sessions at important professional meetings such as the AAA, EAA, and others.

<table>
<thead>
<tr>
<th>Option</th>
<th>First Choice</th>
<th>Second Choice</th>
<th>Third Choice</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Broaden the Academy to Become an Interdisciplinary International Scholarly Society (n=59)</td>
<td>39.0% (n=23)</td>
<td>35.6% (n=21)</td>
<td>25.4% (n=15)</td>
</tr>
<tr>
<td>2. Keep the Academy’s USA Focus and Seek Status as a New Section of the American Accounting Association (n=60)</td>
<td>35.0% (n=21)</td>
<td>25.0% (n=15)</td>
<td>40.0% (n=24)</td>
</tr>
<tr>
<td>3. Maintain the Status Quo Where the Academy Continues To Operate Under Its Present Structure as an Independent Organization (n=59)</td>
<td>27.1% (n=16)</td>
<td>39.0% (n=23)</td>
<td>33.9% (n=20)</td>
</tr>
</tbody>
</table>
TABLE 2
List of Respondents’ Rankings of Top Five Strategic Initiatives Based on Highest and Next Highest Rating of Attractiveness

<table>
<thead>
<tr>
<th>Initiative</th>
<th>Most Attractive</th>
<th>Second Most Attractive</th>
<th>Combined Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. History of Big Issues in Accounting (n=53)</td>
<td>28.3% (n=15)</td>
<td>49.1% (n=26)</td>
<td>77.4% (n=41)</td>
</tr>
<tr>
<td>2. Compilation of Accounting History Teaching Resources on the Academy Website (n=54)</td>
<td>42.6% (n=23)</td>
<td>29.6% (n=16)</td>
<td>72.2% (n=39)</td>
</tr>
<tr>
<td>3. Putting Accounting History Back into Our Textbooks (n=55)</td>
<td>36.4% (n=20)</td>
<td>32.7% (n=18)</td>
<td>69.1% (n=38)</td>
</tr>
<tr>
<td>4. Continuing Education-Type Sessions to Increase Familiarity with Accounting History (n=53)</td>
<td>32.1% (n=17)</td>
<td>32.1% (n=17)</td>
<td>64.2% (n=34)</td>
</tr>
<tr>
<td>5. Intellectual History Timeline Similar to AEA (n=53)</td>
<td>37.7% (n=20)</td>
<td>24.5% (n=13)</td>
<td>62.2% (n=33)</td>
</tr>
</tbody>
</table>

Appendix A
Survey Questions Posed to AAH Members

Dear AAH member,

I write to seek your input on the draft of the Academy strategy that was distributed this past summer. That document included discussion of two broad issues regarding the future direction of the Academy: (1) Structure & Governance, and (2) Strategic Initiatives. The questions below concern these two areas.

I. Structure & Governance

Three primary options are available on the focus and direction of the Academy as follows:

A. Broaden the Academy to become an interdisciplinary international scholarly society.

B. Keep the Academy’s U.S. focus and seek status as a new section of the American Accounting Association.

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C. Maintain the status quo where the Academy continues to operate under its present structure as an independent organization.

Rank options A, B and C in order of preference.

In 100 words or less, please explain the primary reason why you prefer the option you ranked first.

II. Strategic Initiatives
Several specific suggestions were made in the original document for possible initiatives that could be developed to increase awareness of history within the accounting academic community. These suggestions are summarized below. For more information on each of these suggestions, see the original document.

For each of these initiatives, rank the proposed on a scale of 1 to 5 with 5 being the most attractive and 1 being the least attractive:

Description of Initiative
1. Training & resources for accounting history scholars.
   a) Publications about the process of conducting accounting history research.
   b) Continuing education type sessions at forums such as the AAA Annual Meeting intended to increase familiarity with accounting history research methods and data.
   c) Mentoring via author teams comprised of historians and talented faculty that possess classic research skills but currently lack the training in history based research.
   d) An accounting history research synthesis that summarizes the state of the art and also identifies rich opportunities for future research.

2. Teaching Resources
   a) Putting accounting history back into our main accounting textbooks.
   b) Compilations of accounting history teaching resources on the website.
   c) Development of teaching cases.

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d) Video lectures on the history of accounting thought.
e) Exemplars in Accounting Thought.

3. Conference
   a) Academic–Practitioner–Regulator Conference patterned after ICAEW.

4. Initiatives to Increase General Historical Awareness
   a) Intellectual history of accounting timeline similar to American Economic Association.
   b) *AHJ* Back Page akin to *Journal of Political Economy*.
   c) History of big issues in accounting.

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Professor Iaroslav V. Sokolov 1938 — 2010

St Petersburg University.

A third generation accountant, Iaroslav Sokolov was born on January 11, 1938 in Leningrad to the family of an eminent Russian accountant who founded the Leningrad Club of Account-

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