Academy Business Meeting in Washington, DC — August 5, 2012

Stephanie D. Moussalli
MINUTES
Business Meeting
Academy of Accounting Historians
at the 2012 Annual Conference of the
American Accounting Association
Gaylord National Hotel, Washington,
D.C.
Room: Maryland 1, Level 2
August 5, 2012 7:00 – 8:00 PM

The meeting convened at 7:00 PM.

Present: Joann Cross (president, chair),
Robert Bloom, Chester Brearey, Ed
Coffman, Deirdre Collier,
Jesse Dillard, Dale Flesher, Tan-
ya Flesher, Joel Jameson,
Dan Jensen, Cynthia
Krom, Eiichiro Kudo,
Mikhail I. Kuter,
Yoshinao Matsumoto,
Jim McKinney,
Stephanie Moussalli, Pedro L. Ortiz Santos,
Gary Previts, Jennifer Reynolds-Moehrle,
John T. Rigsby, Bob Russ,
Brian Singleton-Green,
Greg Stoner, Angelica de
Vasconcelos Silva, Gloria Vollmers,
Peter Wolnizer. Guest: Royce Kurtz.

1. Joann Cross, Academy president,
introduced herself and welcomed
attendees.

2. Awards, presented by Joann

Cross and others.
Cross announced that most 2012
awards will be presented at the 2013
Academy research conference in
Oshkosh, Wisconsin. Information
about these awards is available on
the Academy website at
www.aahhq.org

A. Outgoing president – presented
to Jim McKinney.

B. Best paper in 2011 AHJ – pre-
sented to Jesse Dillard, for the
paper by him and Linda Ruchala,
“Veblen’s Placebo: Another His-
torical Perspective on
Administrative Evil”, vol.
38.

C. Hourglass, 2011 – presented
at the World Congress of
Accounting Historians,
Newcastle, United King-
dom, to Oktay Guvemli of
Istanbul, Turkey.

D. Innovative Teaching, 2011 – presented at the World Congress of Accounting Historians, Newcastle, United Kingdom, to Bob van den Brand, Eddy Cardinaels,
Gert Jan Luijten, Ivo van Amel-
stoort, and Edith Leung, Tilburg
University, Netherlands.

There have been no nominees for

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this award for 2012. Cross solicited nominations from attendees.

E. Life Membership 2011 – to be presented to Richard Macve.

F. Margit F. Schoenfeld & Hanns

There have been no nominees for this award for 2012. Dale Fleshner solicited nominations from attendees.

G. Thomas J. Burns Biographical Research, 2011 – check and plaque mailed to Ed Coffman

H. Vangermeersch Manuscript, 2012 – announced the award is to Pierre Labardine, for his work on 19th-century French banking. Labardine is re-writing the piece for submission to AHJ.

3. Reports

A. Editorial appointment (Cross) Gloria Vollmers has accepted the editorial appointment for AHJ, replacing editor Dick Fleischman after he stepped down. Vollmers solicited submissions, especially of new and different sorts of research.

Vollmers reported there had been an editorial board meeting at the World Congress of Accounting Historians (in Newcastle, July, 2012) to discuss possible changes for the AHJ, including the reincorporation of an “Interfaces” section, book reviews, and the abstracts of relevant new dissertations.

Vollmers asked the group to think about the possibility of turning publishing over to a commercial publisher.

B. Treasurer’s report and dues (Reynolds-Moehrle)

Jennifer Reynolds-Moehrle announced that the Academy’s independent audit of our 2011 financial statements was completed and no issues were found. The audit was conducted for a good price by the same Starkville, MS, USA firm we have used in past years.

As of June 30, 2012, Academy assets totaled about $393,000, of which $208,000 is restricted for (Continued on page 14)
In 2011, the Academy experienced a loss, and the 2012 loss is estimated to be $9,000. This is due to a steady drop in institutional memberships of about 10% per year since 2007, as institutions subscribe to online journal aggregators instead of buying individual subscriptions to journals.

The Academy has taken steps to correct this loss in the future, including cutting the production run of the Accounting Historians Journal. This saved about $3,000 this year. The Academy is also pursuing the possibility of a new semi-exclusive contract with one of the online journal aggregators, EBSCO, in exchange for annual fees. The Academy is also in the process of increasing the low cost of membership for individuals, to $60 for 2013, $70 for 2014, and $75 for 2015. This will replace revenues lost up to now from institutions but will not be adequate to replace further drops in institutional subscriptions.

The Academy received a generous anonymous gift in July for the purpose of awarding the Barbara D. Merino Award for Excellence in Accounting History Publication. Discussion took place about what type of book or other publication criteria might guide a selection committee.

C. Membership update (Reynolds-Moehrle)

Individual memberships now stand at 246, up 4% from 2011. 120 are U.S. members and 126 are non-U.S.-based. Institutional memberships are 181, down 18% from 2011.

D. Accounting Historians’ Notebook (McKinney)

McKinney announced his goal is to be more timely in issuing the AHN. He solicited short articles, noting that the AHN is an alternative outlet for such pieces. If authors need it, he will see to it that a short article is reviewed before publication.

McKinney noted the very large number of accounting history conferences taking place around the world in 2013; they are listed in the recent AHN.

McKinney asked that awards committee chairs write short announcements about the winners of the awards that he may use for publication in the AHN.

Cross pointed out that the AHN also includes lists of papers being presented at all the accounting history conferences. She added that the accounting history community is very supportive of their fellows’ research, and she commended McKinney for doing an excellent job with the content of the AHN.

E. Academy research conference, 2013 (Cross)

The 2013 Academy research conference will be held during the week of October 14-19, 2013, in Oshkosh, Wisconsin. Gateway cities in the U.S. such as Detroit,

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Chicago, and Atlanta, have direct flights to Oshkosh, or it is just a 90-minute drive from Milwaukee. The Academy will hold a reception for conference attendees at the Experimental Aircraft Association facility. Following the conference, the world’s largest sports aviation conference will take place in Oshkosh.

More information will be issued with the call for papers and will be published in the Accounting Historians Notebook in October.

F. World Congress wrap-up report (Cross)

Cross and others who had attended the World Congress of Accounting Historians in July in Newcastle, England, all praised the conference as a top-notch scholarly event.

The 2016 World Congress will take place in Pescara, Italy. In 2020, it will be held in St. Petersburg, Russia.

The Academy supports the World Congresses of Accounting Historians monetarily. Many of our members have been conveners of past Congresses.

G. Book sales project, “Bob’s Bookstore” (Russ)

Russ said he still has the unsold books from silent auctions. He plans to have another silent auction at the 2013 conference in Oshkosh. The June, 2011, conference in College Park, Maryland, had a silent auction that raised about $150 - $200.

Russ is also selling these books on Amazon, priced from about $1 to $3. About one sale every three or four weeks has so far yielded about $200 for the year, though that is due largely to a few expensive items. The big cost is the shipping.

Russ will attempt to sell any accounting history books that members wish to donate. Cross solicited retiring members’ donations of books.

Russ will prepare a short piece for the Accounting Historians Notebook about Bob’s Bookstore.

H. “Voices of Experience” project (Moussalli, for Lazdowski)

Moussalli read the following report from Lazdowski:

“We are so fortunate and appreciative of our members’ vast experience. The Voices of Experience project is an opportunity to capture the wisdom, advice, and perspectives, especially from our long-time members and accounting historians. Our first foray into this project involved a “Charlie-Rose-style” interview with Dr. Richard Vangermeersch. This interview can be found in the June, 2012 Accounting Historians Notebook.

“To continue the series, we are seeking volunteers for future interviews – all of which will be casual, chat-style, and pain-free. We appreciate your volunteering – or providing a willing spirit if requested to participate. Thank you!”
I. SCOPUS, JSTOR, and SSCI updates
(Previts, Cross)
Previts noted that promotion and tenure increasingly require credible citation sources. He and Cross are working on an application to Scopus, a bibliographic database owned by Elsevier, for the Accounting Historians Journal. Scopus is the new rival to the Social Science Citation index, and is being used by a large number of schools. Scopus would provide the Academy with useful metrics.

About two years ago, JSTOR invited the Academy to put the AHJ into its database. That project has now been completed. It is a very high-quality digital source for the AHJ, and we were honored to have been invited.

The Academy continues to be in negotiations with EBSCO, which wants an exclusive contract (except for JSTOR and the Ole Miss Digital Accounting Collection site) to bundle the AHJ’s digital content. Dan Jensen and Previts began working on this years ago.

Krum asked if we could have members-only access to the most recent two years.

The AAA re-negotiates its digital contracts every five years.

There was some discussion of whether we should post online PDFs of papers accepted to the AHJ, as many journals now do. Discussion also concerned the need to be sure to cite relevant AHJ articles in future articles. It was noted that Google misses all the AHJ current articles because of the embargo. At some schools that do not currently accept accounting history publications, the AHJ would be an acceptable journal for publications if faculty insisted on it.

4. Other business
None.

The meeting adjourned at 8:00 PM.

Respectfully submitted,
Stephanie Moussalli, Secretary