

# Accounting Historians Notebook

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October 2013

## **MINUTES Business Meeting Academy of Accounting Historians At the 2013 Annual Conference of the American Accounting Association Hilton Anaheim Hotel, Anaheim, California Room: 4th floor, San Clemente August 4, 2013 7:00 – 8:00 PM**

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**MINUTES**  
**Business Meeting**  
**Academy of Accounting Historians**  
**At the 2013 Annual Conference of the American Accounting Association**  
**Hilton Anaheim Hotel, Anaheim, California**  
**Room: 4<sup>th</sup> floor, San Clemente**  
**August 4, 2013 7:00 – 8:00 PM**

The meeting convened at 7:00 PM.

Present: Joann Cross (president, chair), Don Ariail, Marina Auzskaya, Robert Bloom, Chester Brearey, Dale Flesher, Tonya Flesher, Bill Jackson, Mikhail I. Kuter, Yoshi-  
nao Matsumoto, Jim McKinney, Barbara Merino, Janet Moleus, Stephanie Moussalli,  
Lee Parker, Audrey Paterson, Lan Peng, Gary Previts, Jennifer Reynolds-Moehrle,  
Bob Russ, Alan Sangster, Angelica de Vasconcelos Silva, Gary Spraakman, Greg  
Stoner, Gloria Vollmers, Paul Williams, Peter Wolnizer, Claudio Soerger Zaro, Elise  
Soerger Zaro. Guest: Royce Kurtz.

Joann Cross, Academy president, introduced herself, welcomed attendees, and re-  
minded all of the Ice Cream Social following the Business Meeting.

Cross reported that the pre-conference Accounting History Boot Camp was success-  
ful, with 24 registrants and 21 attendees. She solicited suggestions from the member-  
ship on how to improve it for next year.

## **Reports**

### **A. Treasurer's report, contract renewals, and dues (Reynolds-Moehrle)**

Jennifer Reynolds-Moehrle announced that the independent audit of the Academy's  
2012 financial statements was completed and no issues were found. Watkins, Ward  
and Stafford of Starkville, MS, continue to be our auditors and continue to offer a  
good price.

As of December 31, 2012, Academy assets temporarily restricted for specific awards  
and for convention subventions totaled \$282,000, of which \$222,000 is for awards.  
The Schoenfeld Fund is the largest, with a little over \$160,000. The fund for confer-  
ence subventions is just under \$60,000. \$104,000 is unrestricted, and is used to pay  
the awards for the best *AHJ* papers and the recognition awards.

2012 was expected to be a loss, but the Academy received two \$10,000 contributions,  
so the net was a little ahead. The unrestricted net assets fell, but less than expected  
due to changes in the production runs for the *AHJ*. At this point, it appears the Acad-  
emy will break even in 2013 due to the restructuring of the *AHJ* and *AHN* production  
and the new revenue streams from EBSCO and JSTOR. Institutional memberships

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have declined over the last five or six years, so the Academy compensated by signing contracts with EBSCO and JSTOR. JSTOR accounts for about 35 institutional membership equivalents, and EBSCO for about 75. However, the EBSCO contract is only a 3-year contract.

The Academy has signed new contracts through 2015 with Rebecca Hayes at the University of Alabama for the distribution of the *AHJ*, and with Tiffany Welch at Case Western Reserve University for all other Academy business.

Last year, the Academy set up gradual dues increases for individuals. Dues are \$60 in 2013, \$70 in 2014, and \$75 in 2015. Further increases are not planned. Revenues from 2013 dues are about on track for the year.

Reynolds-Moehrle added that her email address is on the AAH website if members wish to contact her for more details.

A member expressed concern about the dues increases, in that they may discourage new members who would have been impressed by the previously low dues.

Previts asked if the expenses this year so far are about on track as budgeted. Reynolds-Moehrle answered yes, approximately break-even. She added that a contribution had been received in 2012 just to help the Academy with operating expenses.

## **B. Academy research conference, 2013 (Cross)**

The 40<sup>th</sup> Anniversary Conference of the Academy of Accounting Historians will take place from October 17-19, 2013, in Oshkosh, Wisconsin. Acceptances for papers were sent out this week.

Cross distributed handouts giving information about access by air, accommodations, and area attractions.

Plenary events will include information on the Experimental Aircraft Association, headquartered in Oshkosh. Another plenary will be on the last 40 years of the Academy, and another will concern the future of the Academy.

Some may wish to follow the conference with attendance at a Green Bay Packers game, to take place just 50 miles away, in Green Bay, Wisconsin.

Registration for the conference is now open on the website. Please contact Cross with any questions about your planning for the conference.

## **C. *Accounting Historians' Notebook* – operational update (McKinney)**

- *Notebook* editor McKinney said that recent issues have been published on time.
- McKinney called for contributions to the *Notebook*.

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**D. *Accounting Historians Journal* – operational update. (Vollmers, Russ)**

The most recent issue was published late as the new editorial team transitioned in. The next issue will be on time.

The awards for the best papers in the 2012 volume of the *Accounting Historians Journal* are as follows:

Winner: Jacques Richard. The victory of the Prussian railway “dynamic” accounting over the public finance and patrimonial accounting models (1838-1884): An early illustration of the appearance of the second stage of capitalist financial accounting and a testimony against the agency and the market for excuses theories. Issue 1.

Runner-up: Robert J. Kirsch. The evolution of the relationship between the U.S. financial accounting standards board and the international accounting standard setters: 1973-2008. Issue 1.

Runner-up: Hugo Nurnberg. Objectives of financial reporting, aboriginal cost, and pooling of interests accounting. Issue 2.

Over the last two years, the journal has received 39 submissions. Thirteen manuscripts were rejected, ten are still under revise-and-resubmit, seven have been published, and three accepted for the December, 2013 issue. A handful are in limbo, as the authors have not responded. In one case, the editor is looking for a third reviewer.

Vollmers intends to revive some sections that used to exist in the *Journal*. These include a potpourri or salmagundi section, a section for responses to previously-published papers, and a section for discussion of articles from the popular press.

**E. *Accounting Historians Journal* – strategic considerations**

Previts urged the adoption of Jim McKinney’s idea of listing accepted articles during the embargo period (when the journal does not appear online) on the Academy website. The Academy has an agreement with EBSCO and JSTOR and the University of Mississippi (the last on an open-access basis) to post the issues of the *AHJ* full-text online. It has been about seven years since Previts and Dan Jensen began talking to EBSCO about this contract.

Some entities are posting *AHJ* content online without permission. We informed EBSCO.

We’re trying to strategically manage where the *AHJ* appears. The embargo protects the value of membership and therefore Academy revenues, but it is problematic today not to put content online immediately.

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The Academy hopes to have its application to be indexed in SCOPUS (an important abstract and citation database for peer-reviewed literature) accepted. Members are urged to cite *AHJ* articles when appropriate. We do not have the tools that other journals have, but the *AHJ*'s cost is far lower, too.

#### **F. Annual workshop on accounting history, 2013 and 2014 (Moussalli, for Lazdowski)**

The annual workshop on accounting history this year had 21 or 22 participants. It took place on the Sunday before the AAA meeting began; this favorable time slot is normally available if the organizer requests it as soon as the CPE sessions are open for requests.

Members should please suggest subjects or participants for future workshops.

Jim McKinney urged that Barbara Merino's presentation on different types of accounting theories and paradigms be included at future workshops.

Others suggested that we might have an hour for the presentation of in-process historical dissertations, followed by specific feedback from senior researchers.

Lazdowski was commended for her excellent work organizing this workshop again.

#### **G. "Voices of Experience" project (Moussalli, for Lazdowski)**

Moussalli read the following statement by Lazdowski: "We are continuing in this series of interviews and comments with esteemed members of the Academy to provide opportunities for guidance, perspective, and reflection. We currently have several candidates in mind who will be featured in future *Notebook* articles. Please stay tuned for upcoming articles. We wish to thank our future "Voices of Experience" in advance for their assistance."

Attendees voiced several suggestions for future interview subjects. For example, we might interview retirees from CPA firms. We should include interviews with people who live abroad.

Bob Russ and others urged that we continue to coordinate these interviews through Lazdowski, so that there are not numerous people contacting possible interviewees.

Moussalli urged that it is essential to get permissions from the interviewees, including copyright permissions for recordings and pictures and interview content. We need to follow human subject research protocols and the permissions typically used by researchers engaged in oral history.

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#### **H. 40-year history of Academy of Accounting Historians (Previts)**

Edward Coffman, Professor Emeritus – Virginia Commonwealth University, is leading on the history project relating to the 40<sup>th</sup> anniversary of the Academy of Accounting Historians (2013-2013). Coffman is working with the assistance of two other Academy members, Yvette Lazdowski and Gary Previts.

There are two previous Academy histories covering a 10-year period beginning in 1973, and then an added 15-year history which picks up after the first history and extends through 1998. The period 1999-2013 is the focus of the current effort. All told, the three histories will cover the period through the Academy's 40<sup>th</sup> anniversary. The first draft is near completion. It will be presented at the October conference in Oshkosh, Wisconsin.

#### **I. Richard Brief, R.I.P. (Previts)**

Dick Brief died suddenly recently. He taught at New York University, was a past president of the Academy (1980-81), and trained at Columbia. He was always willing to help other scholars and will be sorely missed. A study of his scholarship will undoubtedly form the basis of a future dissertation.

Robert Bloom is doing a short obituary on Brief for the AHN and is also preparing a longer article. He pointed out that Brief was unique in that his interests lay in quantitative work, accounting history, and theory, but he rarely taught. His output was huge, including 11 books and articles in the *Journal of Accounting Research*, the *Accounting Review*, the *Business History Review*, the *Financial Analysts Journal*, and the *Accounting Historians Journal*. He was the forerunner of the application of quantitative analysis to financial accounting. As editor of the Garland reprint series for accounting monograph classics, he saw 383 classic works reprinted. He received the Hourglass award in 1983.

#### **Awards for 2012 and 2013**

Hourglass Award 2012

Winner: Alan J. Richardson

Margit F. Schoenfeld & Hanns Martin W. Schoenfeld Scholarship in Accounting History 2012

Winner: Miguel Gonçalves, Portugal.

Winner: Martin Persson, Great Britain.

Vangermeersch Manuscript Award 2012

Winner: Pierre Labardin, 19<sup>th</sup>-century French banking.

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The Best Manuscript Awards 2012 (for the best papers published in the *AHJ* in 2011)

Winners: Jesse Dillard and Linda Ruchala. "Veblen's Placebo: Another Historical Perspective on Administrative Evil"

Runner-up: John Richard Edwards. "Accounting on English Landed Estates during the Agricultural Revolution - a Textbook Perspective"

Runners-up: Jill Hooks and Ross Stewart. "Farmers, Politics, and Accounting: The History of Standard Values"

- No 2012 awards: Innovation in Accounting History Education Award, Thomas J. Burns Biographical Research Award, Life Membership Award. Dale Flesher asked if we will give two awards in 2013 for those that were not given in 2012. The answer was no, because there were not enough applications. Information about 2013 awards, including the new awards, the Al Roberts Memorial Award and the Barbara D. Merino Award for Excellence in Accounting History Publication.
- The deadline for nominations this year was July 31. The winners will be announced at the October conference in Oshkosh, Wisconsin.
- Call for nominations for 2014 awards.
- A list of all awards, with descriptions, was passed out, and attendees were urged to nominate people for next year. The list is available on the website, too. We do not have enough nominations.
- Jim McKinney noted that the Executive Committee has decided to select the award-winners. If there is dissension, a committee of trustees and members will help.

### Other business

Lan Peng asked if a video of speakers at the Oshkosh conference in October could be made and sent to China. She considered this an important item for her school's library. Joann Cross said she will see if it's possible; she's been working with the technical people at the University of Wisconsin Oshkosh to video-record the speakers.

The meeting adjourned at 8:00 PM.

Respectfully submitted,  
Stephanie Moussalli, Secretary

## Updating The Notebook

With improving technology and increased cost awareness in mind, leaders of the Academy, under the direction of President-Elect Massimo Sargiacomo, plan to more closely associate the Academy's website and *The Notebook*. The website is managed by the Academy Administrator, Tiffany Welch, who is an Assistant Dean at Case Western Reserve University. In recent years the duties of editing *The Notebook* have been accomplished by former Academy President James McKinney, University of Maryland. His service and dedication to that effort are recognized and appreciated.

Note: The website is located at <http://aahhq.org>.