

# Accounting Historians Notebook

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## ACADEMY OF ACCOUNTING HISTORIANS BUSINESS MEETING At the 2014 Annual Conference of the American Accounting Association, Minutes

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**ACADEMY OF ACCOUNTING HISTORIANS  
BUSINESS MEETING**

**At the 2014 Annual Conference of the American Accounting Association  
Atlanta Marriott Marquis Hotel, Atlanta, Georgia  
Lobby Level, Room 503  
Sunday, August 3, 2014 7:00 PM to 8:00 PM**

**MINUTES**

The meeting convened at 7:10 PM.

Present: Massimo Sargiacomo (president), Deborah Anderson, Richard Baker, William Black, Chester Brearey, Stephan Fafatas, Dale Flesher, Tonya Flesher, Marina Gurskaya, Cynthia Krom, Mikhail I. Kuter, Yvette Lazdowski, Yoshinao Matsumoto, Cheryl McWatters, Stephanie Moussalli, Lee Parker, Martin Persson, Gary Previts, Jennifer Reynolds-Moehrle, John Rigsby, Bob Russ, Alan Sangster, Brian Singleton-Green, Gary Spraakman, Greg Stoner, Gloria Vollmers. Guests: Royce Kurtz, Elizabeth Oliver.

1. Opening remarks, welcome – President Massimo Sargiacomo

A quorum was declared.

Sargiacomo welcomed the group and expressed his pleasure and honor to be Academy president.

2. Reports

A. Membership and treasurer's report – Treasurer Jennifer Reynolds-Moehrle

As of August 1, 2014, Academy membership totaled 415, of whom 234 are individuals and 181 institutions. 240 are U.S. members and 175 are non-U.S. Total membership is down 1% from last year. Institutional membership especially continues to decline.

Because of the Academy's contract with EBSCO, we have made up some of the losses from institutional membership decline.

The audit of the Academy's financial statements for 2013 resulted in a clean opinion. We continue to use the auditors in Starkville, Mississippi, because they do a good job at a very good price.

At December 31, 2013, the Academy had \$418,911 of assets. About \$280,000 of net assets are restricted for awards and conferences; about \$112,000 of net assets are unrestricted.

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- B. Operations were a little better than break-even due to the generosity of the University of Wisconsin Oshkosh, which did not charge the Academy for the expenses of the conference held there. 2014 operations will probably result in a small loss of a few hundred dollars. About \$32,000 in dues, among other revenues, will be available to cover publication of the *Accounting Historians Journal* and the *Notebook*, Academy administration, and awards.

- C. Report on Garner Center – Secretary Stephanie Moussalli

In May and June of 2014, at the request of the dean of the University of Alabama's Culverhouse College of Commerce and Business Administration, the Academy removed most of its remaining inventory of journals, papers, and books from the Garner Center, where they had been stored for some years. Academy publication distribution supervisor Becca Hayes mailed some of the items to appropriate recipients, she and Stephanie Moussalli loaded Moussalli's car with most of the papers and some other items, the College of Commerce kept some items for Garner's heirs or for display in the College, and the remainder (mostly books) either went to the library at the University of Alabama or were discarded. Moussalli brought the papers and some books to the University of Mississippi, where they are now stored at the Patterson School of Accountancy. Hayes retained a few copies of the entire run of the *AHJ* at her university.

- D. *Accounting Historians Journal* – Operational update – Editor Gloria Vollmers

The *AHJ* received 29 submissions from July, 2013 through the beginning of July, 2014. Three are under first review, nine are under revise-and-resubmit, six were rejected, one was withdrawn, and ten have been accepted.

Vollmers called for submissions to the *AHJ*'s new "Salmagundi" section. Submissions are editorially reviewed and may include short pieces such as book reviews, obituaries, replies to other work, or commentary on accounting-related current events.

- E. The *Accounting Historians Notebook* – Operational update – Vice President of Communications Yvette Lazdowski, on behalf of Tiffany Welch

The *AHN* would like to receive short pieces on accounting history from members, in addition to the conference announcements and other items it publishes.

- F. CPE Workshop: Accounting History Perspectives - Feedback – Yvette Lazdowski

There were 27 attendees and 32 paid enrollments at this year's CPE session earlier today. Of these revenues, the AAA takes \$250 and the rest go to the Academy. Lazdowski called for suggestions or themes for next year's workshop.

- G. Trustee issues: Governance and strategy – Trustees Chairman Gary Previts, President Massimo Sargiacomo

The first Academy trustees' meeting in some time was just held before this meeting. This is due to the difficulties of convening such a global group.

An important outcome of the meeting concerned the need to make better professional arrangements for the *AHJ*, especially in those sophisticated publication techniques and statistics that are commonly expected in good journals today. In November of 2008, the Academy signed a Memorandum of Understanding with the AAA, which was to be reviewed in five years. The officers and trustees are discussing renewing that MOU, led by Sargiacomo. The trustees unanimously decided to give Sargiacomo the responsibility to pursue the question of relations with the AAA and the MOU, in the belief that the Academy must seriously consider options for the future.

#### Conference planning

- A. 2015 – Possible conference at the Said Business School, University of Oxford
- B. 2016 – World Congress of Accounting Historians, Saturday, June 25<sup>th</sup> to Monday, June 27<sup>th</sup>, in Pescara, Italy
- C. 2016 – possible Hall of Fame conference
- D. 2020 – World Congress of Accounting Historians in St. Petersburg, Russia  
This plan was confirmed by a June, 2013 email from Vyacheslav Sokolov in Russia, with an attached commitment letter from Dr. Igor Maksimtsev, the Rector of the St. Petersburg State University of Economics.
- E. Lee Parker was congratulated on the ISI (Institute for Scientific Information) having given a ranking greater than 1 for the impact factor of *Accounting, Auditing & Accountability Journal*.
4. Awards for 2014 – Recipients NOT in attendance or no award given – Massimo Sargiacomo
- A. Barbara D. Merino Award for Excellence in Accounting History Publication – to Trevor Boyns of Cardiff University and John Richard Edwards of Cardiff University for *A History of Management Accounting: The British Experience*
- B. Life Membership Award – to Barbara Merino of the University of North Texas
- C. Alfred R. Roberts Memorial Research Award – No nominations were received this year.

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5. Awards for 2014 – Recipients in attendance (Massimo Sargiacomo; Gary Previts presented the Burns Award)
  - A. Hourglass Award – to Dale Flesher of the University of Mississippi
  - B. Vangermeersch Manuscript Award – to Martin Persson of the Western University, Canada, for his work, “R. J. Chambers and the AICPA’s Postulates and Principles Controversy: A Case of Vicarious Action”
  - C. Innovation in Accounting History Education Award – to Stephan Fafatas of Washington and Lee University for his course, *History Through Accounting*
  - D. Margit F. & Hanns Martin Schoenfeld Scholarship – to Deborah Anderson of the University of Oxford for her work, “A History of Valuation in US GAAP: A Critical Perspective”
  - E. 2013 Best Paper Awards (for the best papers published in the *AHJ* in 2013)
    1. First Place: Dale Flesher of the University of Mississippi and Gary Previts of Case Western Reserve University for “Donaldson Brown (1885-1965): The Power of an Individual and His Ideas Over Time”
    2. Award for Excellence: Kevin Feeney of Southern Connecticut State University for “Railroad Audits: Some Arrive Ahead of Schedule”
    3. Award for Excellence: Cynthia Krom of Franklin & Marshall College and Stephanie Krom of New York University for “The Whiskey Tax of 1791 and the Consequent Insurrection: ‘A Wicked and Happy Tumult’
    4. Thomas J. Burns Biographical Research Award – to Massimo Sargiacomo of the University of Pescara, Stefania Servalli of the University of Bergamo, and Paolo Andrei of the University of Parma for their work, “Fabio Besta: Accounting Thinker and Accounting History Pioneer”
6. 2015 Election of Officers and Trustees – Massimo Sargiacomo
  - A. Report from Nominating Committee  
Sargiacomo read the slate of candidates nominated (appended). He asked for additional nominations; there were none.  
Previts moved to close the nominations. Dale Flesher seconded.
  - B. Voice vote on slate of candidates  
Attendees were reminded that only Academy members can vote.  
The slate was confirmed by acclamation.

The meeting adjourned at 8:00 PM.

Respectfully submitted,  
Stephanie Moussalli, Secretary

**Academy of Accounting Historians: 2015 Officers & Trustees Ballot**

**OFFICERS**

In accordance with by-laws and practice, terms of elected officers are one year and may be renewed. Recent policy directs that the Presidential term may be two consecutive years.

**President**

Massimo Sargiacomo (*University G.d'Annunzio of Pescara, Italy*)

**President-Elect**

Robert Colson (*Baruch College CUNY, retired from Grant Thornton*)

**Vice President – Communications**

Yvette Lazdowski (*Plymouth State University*)

**Vice President – Partnerships**

Gary Spraakman (*York University*)

**Secretary**

Stephanie Moussalli-Kurtz (*University of Mississippi, Visiting Scholar*)

**Treasurer**

Jennifer Reynolds-Moehrle (*University of Missouri-St. Louis*)

**TRUSTEES - NOMINATED**

Daoyang Guo ( <i>Zhongnan University of Economics &amp; Law</i> )	2015-2017
Mikhail Kuter ( <i>Kuban State University</i> )	2015-2017
Yoshinao Matsumoto ( <i>Kansai University</i> )	2015-2017
James McKinney ( <i>University of Maryland</i> )	2015-2017
Tomo Suzuki ( <i>University of Oxford</i> )	2015-2017

**TRUSTEES - CONTINUING**

C. Richard Baker ( <i>Adelphi University</i> )	2014-2016
*Joann Noe Cross ( <i>University of Wisconsin Oshkosh</i> )	2014-2016
Dale Flesher ( <i>University of Mississippi</i> )	2013-2015
Cheryl McWatters ( <i>University of Ottawa</i> )	2013-2015
David Oldroyd ( <i>Durham University</i> )	2013-2015
Gary J. Previts ( <i>Case Western Reserve University</i> )	2013-2015
Lúcia Lima Rodrigues ( <i>University of Minho</i> )	2013-2015
Alan Sangster ( <i>Griffith University</i> )	2013-2015
Peter Wolnizer ( <i>University of Sydney, Emeritus</i> )	2013-2015
Mary S. Stone ( <i>The University of Alabama</i> )	Corporate Agent
*By virtue of office, automatically enters a three-year term as Trustee.	