

Accounting Historians Notebook

Volume 38
Number 2 October 2015

Article 4

October 2015

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Recommended Citation

Moussalli, Stephanie D. (2015) "ACADEMY OF ACCOUNTING HISTORIANS BUSINESS MEETING At the 2015 Annual Conference of the American Accounting Association. Minutes," *Accounting Historians Notebook*: Vol. 38 : No. 2 , Article 4.

Available at: https://egrove.olemiss.edu/aah_notebook/vol38/iss2/4

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ACADEMY OF ACCOUNTING HISTORIANS BUSINESS MEETING At the 2015 Annual Conference of the American Accounting Association. Minutes

Cover Page Footnote

At the 2015 Annual Conference of the American Accounting Association, Hyatt Regency Hotel, Chicago, IL, West Tower/Bronze Level/Water Tower Rm Sunday, August 9, 2015 7:00 PM to 8:00 PM

**ACADEMY OF ACCOUNTING HISTORIANS
BUSINESS MEETING**

**At the 2015 Annual Conference of the American Accounting Association
Hyatt Regency Hotel, Chicago, IL, West Tower/Bronze Level/Water Tower Rm
Sunday, August 9, 2015 7:00 PM to 8:00 PM**

MINUTES

The meeting convened at 7:07 PM.

Present: Massimo Sargiacomo (president), C. Richard Baker, William Black, Chester A. Brearey, James Chan, Deirdre Collier, Robert Colson, Joann Noe Cross, Dale Flesher, Tonya Flesher, Jaypal Jain, Frank Klaus, Mikhail I. Kuter, Yvette Lazdowski, Garen Markarian, Yoshinao Matsumoto, Barbara Merino, Steve Moehrle, Stephanie Moussalli, Sven-Arne Nilsson, Tânia Nunes, Pedro L. Ortiz, Lee Parker, Martin Persson, Jim Peterson, Gary Previts, Vaughan Radcliffe, John Rigsby, Bob Russ, Alan Sangster, Brian Singleton-Green, Gary Spraakman, Mitch Stein, Mary Stone, Gloria Vollmers, Greg Waymire.

Attending by proxy (proxy held by): Deborah Anderson (Moussalli), Jill Cadotte (Cross), Guo Daoyang (Sargiacomo), Tom King (Brearey), Eddie Nabors (Stone), David Oldroyd (D. Flesher), Annette Pridgen (T. Flesher), Jennifer Reynolds-Moehrle (Colson), Andrew Sharp (Spraakman), Richard Vangermeersch (Lazdowski), Peter Wolnizer (Previts).

Guest: Royce Kurtz.

1. Call to order and welcome – President Massimo Sargiacomo

Sargiacomo called the meeting to order.

Moussalli, secretary, declared the presence of a quorum. She announced that the quorum included members present by proxy, as recorded by her prior to the meeting.

Sargiacomo welcomed the group.

2. Trustee meeting update – Chairman of the Board of Trustees Gary Previts
Previts reported very briefly on the proceedings of the trustee meeting which had just taken place, including the financial position of the Academy, the long-term organizational options, and the election of a new corporate director, Eddie Nabors.

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3. Reports

A. Treasurer's report

In the absence of Treasurer Jennifer Reynolds-Moehrle, her written report was appended to the agenda, as follows:

“The Academy has engaged the firm of Watkins, Ward, and Stafford, PLLC of Starkville, MS (the auditors) for the Form 990 preparation and annual audit completion for each of the last 10 years. For each of those years, the auditors have rendered a clean opinion regarding the Academy's financial statements and the Form 990s have been filed without any issues. The assets of the Academy were \$419,484 as of December 31, 2014, consisting of cash and a very small inventory of hourglass awards. The cash is invested in FDIC-protected money market accounts and CDs. Approximately 72% of the assets are associated with restricted scholarships, awards, and conference funds. For 2015 it is expected that the Academy will come close to break even on operations. More information is available upon request from Jennifer Reynolds-Moehrle, jreynolds.moehrle@umsl.edu.”

B. Membership report

Moussalli noted that the report on Academy membership prepared by Administrator Tiffany Welch was also appended to the agenda (see report at the end of minutes).

4. Election of Officers and Trustees

Trustee Chairman Previts reported that the Board of Trustees had nominated the following slate: (Note: President Elect Colson, having been previously elected, automatically becomes President and does not require nomination.)

Officer nominations: for Vice-President Communication - Lazdowski, Vice-President Partnerships - Spraakman, Secretary - Moussalli-Kurtz, Treasurer - Reynolds-Moehrle. These five offices are, per the by-laws, also Trustee positions.

Trustee nominations for three-year term (2016-2018). D. Flesher, Gomes, Guvemli, Previts, and Sangster.

Summary: Given the above nomination and assuming election, the total number of Trustees next year would be 17 and include 5 Officers and 12 Trustees.

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Two Trustees will have terms expiring in 2016 (Baker and Cross); four expire in 2017 (Guo, Kuter, Matsumoto, McKinney); six expire in 2018 (Flesher, Gomes, Guvemli, Previts, Sangster, and Sargiacomo).

Previts moved that the slate be elected. D. Flesher seconded. The question was called.

Moussalli called for the “ayes” and “nays,” including for the proxy votes. The vote was unanimous in favor of the slate.

5. Report of the editor of the *Accounting Historians Journal* – Editor Gloria Vollmers

The *AHJ* is under timely production, with the last issue having appeared a little early and the next already being full.

Vollmers announced she would like more Salmagundi items, especially responses to articles.

There are currently 22 outstanding submissions to the *AHJ*. Seven are under first review, seven are in revise-and-resubmit, and two have been accepted. Four have been rejected or withdrawn.

The Journal’s reviewers this year have done good work. The only issue of concern is an occasional discourteous author.

6. Activities

A. CPE 2015 – Vice President Communications Yvette Lazdowski

Lazdowski announced there were 28 registrants for the history CPE this year, a slight increase over last year. She called for ideas and comments for next year’s CPE.

B. 14th World Congress of Accounting Historians – Pescara, Italy, 25-27 June, 2016 - Sargiacomo

Good flights are available from Rome into Pescara. Six hotels are recommended, of which four are on the beach; all are closer than three miles to the conference venue. Buses will run from the hotels to the venue. The rector of the university will reserve the university for the exclusive use of the World Congress on Saturday and Sunday.

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All activities have been set up and details will be available on a website in the immediate future. <http://www.wcah2016.org/>

A gala dinner will take place at the Pescara marina. Keynote speakers will include Peter Miller, Gary Previts, and Stephen Walker. An accounting history symposium of journal editors will include Gloria Vollmers for the *Journal of Accounting Historians*, Carolyn Fowler for *Accounting History*, Cheryl McWatters for the *Accounting History Review*, Stefania Servalli for *Contabilità e Cultura Aziendale*, Fernando G. Guiérrez Hidalgo for *De Computis Spanish Journal of Accounting History*, and Song Xiaomning for the China Accounting Museum.

Paper submission dates: 29 September, 2015 – 11 January, 2016. Papers will be accepted or rejected within 30 days, on a rolling basis, to accommodate university travel planning deadlines. The 11 January deadline is close to that of the American Accounting Association; authors may submit the same paper to both conferences.

Registration will be open in February of 2016.

7. Academy awards - Sargiacomo

A. The following awards were announced and, for those present, presented:

Hourglass Award - Alan Sangster (Griffith University)

Life Membership Award - Sarah R. Holmes

Thomas J. Burns Biographical Research Award - Tonya Flesher (University of Mississippi)

Innovation in Accounting History Education Award - James McKinney (University of Maryland)

Margit F. and Hanns-Martin Schoenfeld Scholarship - Sebastian Hoffman (University of Bremen), Liesel Klemcke (Stockholm University), Tânia Nunes (University of São Paulo)

Barbara D. Merino Award for Excellence in Accounting History Publication - Jeffrey Robertson (Massey University), Warwick Funnell (University of Kent)

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Best Paper Award – Accounting Historians Journal

- First Place - Richard Fleischman (Emeritus, John Carroll University), Thomas Tyson (St. John Fisher College), David Oldroyd-McCollum (Durham University)
- Award for Excellence - Sally M. Schultz (State University of New York - New Paltz), Joan Hollister (State University of New York - New Paltz)
- Award for Excellence - Garen Markarian (Otto Beisheim School of Management)

B. Awards not given in 2015 (no nominations)

- Alfred R. Roberts Memorial Research Award
- Vangermeersch Manuscript Award

8. Publication and organization options – President-elect Bob Colson

Colson said that three years ago, when he joined the Executive Committee of the Academy, he realized that all its members were getting old. The Academy was losing members, it became harder to produce the *AHJ*, the costs of *AHJ* production were high, we had to sign a contract with EBSCO that was advantageous to EBSCO, the SCOPUS deal was achieved only with considerable effort, and it was becoming harder to recruit young people.

The officers therefore looked again at the possibility of joining the AAA as a history section. They have been discussing this possibility ever since, including discussion with AAA leadership. They have also conducted their due diligence to determine what steps this might require of the Academy.

In the Board of Trustees meeting just concluded, the trustees unanimously adopted a resolution to pursue section status with the AAA. Such a decision requires the approval of the membership.

On a practical level, we would continue as a section to function similarly to the way we have in the past. Advantages for the Academy include having our publications produced at lower cost and greater sophistication of access tools, and lower membership dues. The AAA structure would facilitate both leadership and research pipelines for section members. Our awards would continue as they have. Importantly, we would expect finally to achieve increasing membership.

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For the AAA, this would also be a very positive step. Colson said he had spoken to past presidents, the current management and leadership, and the future president. They say they would see this as completing a gap in the AAA portfolio.

Therefore, Colson proposed to the members the following resolution: “Resolved that the Officers of the Academy of Accounting Historians are authorized to achieve section status for the Academy of Accounting Historians within the American Accounting Association including whatever actions, affiliations, and distributions are appropriate under Academy By law’s Article X [Dissolution] in order to dissolve the Alabama Corporation and relinquish the Academy of Accounting Historian’s Internal Revenue Service Tax Exempt [501(c)(3)] status, including Article X’s requirement to then distribute all residual assets to another organization having Internal Revenue Service Tax Exempt [501(c)(3)] status.”

Previts moved that the Academy membership adopt the resolution and Cross seconded. Discussion ensued.

A member asked when this would become effective. The answer was that it would be effective as the AAA work flow occurs. The specific dates are now unknown.

Radcliffe noted that he supports the resolution for all the reasons mentioned, especially the advantage of obtaining help in publishing the journal. Furthermore, it is important that history scholars have a voice on the AAA Council. This move will require a highly disciplined effort on the part of the Academy leadership.

Moerhle agreed. Increasingly, he noted, international credit for scholars is tied to the AAA organization. Making the *AHJ* a AAA section journal will move the *AHJ* towards the top tier.

Parker also said he supported the motion. However, he disagreed about the journal ranking to the extent that a journal does not achieve high rankings just by being a AAA journal. The Academy will have to work hard to improve the *AHJ*’s impact and our impact on the AAA Council.

Sargiacomo noted that all three specialist accounting history journals have been down-scored internationally in recent years, so it is true that AAA status may not be enough. However, having a bigger research umbrella as part of the AAA and having a bigger, more sophisticated publisher may help make

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our case as a journal. Entering SCOPUS has also helped make that case. Quoting the theme of this year's AAA conference, he urged us to "build bridges to the future" from America to Australia. Accounting scholars worldwide should defend each other as a means of building accounting history research and scholars.

Person said that AAA section status is much more important in North America in determining journal rankings and D. Flesher agreed.

Moussalli conducted the vote on the resolution, calling the names of the members present both in person and by proxy. The resolution passed unanimously.

Colson remarked on how much work this would require during his tenure as president of the Academy. He said he will be calling on various members to help in the effort.

Chan said he had voted in favor of the resolution, but as a new member of the Academy, he thought it was remarkable how short-lived that form of membership would be. He called for a round of applause for the work of the trustees.

9. Other business

There was none.

10. Presidential transition

President-elect Colson rose to thank President Sargiacomo for all his work during his two-year tenure, which ends this December.

The meeting adjourned at 8:30 PM.

Respectfully submitted,
Stephanie Moussalli, Secretary

**ACADEMY OF ACCOUNTING HISTORIANS
MEMBERSHIP REPORT**

| Members | July 2, 2015 | July 7, 2014 | Change |
|--|---------------------|---------------------|---------------|
| <i>Individual Members</i> | | | |
| Life | | | |
| U.S. | 8 | 8 | 0% |
| Non-U.S. | 6 | 7 | -14% |
| Total | 14 | 15 | -7% |
| Student | | | |
| U.S. | 6 | 9 | -33% |
| Non-U.S. | 10 | 11 | -9% |
| Total | 16 | 20 | -20% |
| Regular | | | |
| U.S. | 95 | 96 | -1% |
| Non-U.S. | 69 | 77 | -10% |
| Total | 164 | 173 | -5% |
| Retired | | | |
| U.S. | 11 | 11 | 0% |
| Non-U.S. | 14 | 15 | -7% |
| Total | 25 | 26 | -4% |
| <i>Total Individual</i> | | | |
| U.S. | 120 | 124 | -3% |
| Non-U.S. | 99 | 110 | -10% |
| Total | 219 | 234 | -6% |
| <i>Institutional Affiliates</i> | | | |
| U.S. | 149 | 149 | 0% |
| Non-U.S. | 34 | 34 | 0% |
| Total | 183 | 183 | 0% |
| <i>Membership Totals</i> | | | |
| U.S. | 269 | 273 | -1% |
| Non-U.S. | 133 | 144 | -8% |
| Total | 402 | 417 | -4% |