

# Accounting Historians Notebook

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## President's Message

Robert Colson

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## President's Message

### **Robert Colson**

*Baruch College CUNY*

History is currently being made in the context of our own Academy of Accounting Historians. After 42 years as an independent scholarly organization, the board and membership voted at our August 2015 meetings to authorize the officers to pursue a merger with the American Accounting Association, transforming the Academy into a section of the AAA. If this merger takes place this year, it would come during the celebration of the AAA's one hundredth anniversary.

In August 1973 a group of scholars interested in accounting history gathered at the AAA annual meeting in Montreal to form an organization dedicated to accounting historians. At that time, the AAA had not yet developed an infrastructure to handle interest groups. The people gathering to form the Academy of Accounting Historians in 1973, members of the AAA, were among the first to recognize the benefits of focused research groups. In a sense, the Academy was the "pilot" experience with sections for the AAA.

Five years ago the Academy signed a memo of understanding with the AAA that provided the Academy with many of the same activities as a section during the annual meeting. That memo of understanding has played a key role in the two organizations coming to know and appreciate the potential benefits and synergies of a merger. The Academy complements the existing structure



of the AAA while the AAA's publication platform and marketing outreach provided substantial benefits to the Academy.

As instructed by the vote at the business meeting in August 2015, the officers have pursued active negotiations with the AAA. A joint team of AAA and Academy members have negotiated the major elements of the merger. The Academy's board chair, Gary Previts, and I attended the AAA's board and council meeting in April where we participated in discussions about the proposed merger. While we will know more definitively somewhat later, the prospects look highly positive for a final agreement and announcement in June at the World Congress in Pescara, Italy.

Please join me in thanking Massimo Sargiacomo, during whose presidency this effort took form, and members of the transition group, Gary Previts, Dale Flesher, Mary Stone, and Jennifer Reynolds-Moehrle, who have all worked long and diligently for this purpose.