

2011

## Minutes business meeting Academy of Accounting Historians, August 7, 2011 Denver, Colorado

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As of June 1, 2011, total membership was 428, down from 530 at the end of the year. The biggest drop, again, was in institutional affiliates, who are mostly libraries now getting their *AHJ* subscriptions through aggregators like EBSCO and ProQuest. Individual memberships are down only 37. We need a strategy to increase institutional membership. Both EBSCO and ProQuest would pay more if we allowed one an exclusive contract, but that would mean the *Journal* is not easily available at some libraries. The Academy has prioritized wide availability over revenues.

Academy membership target needs to be to return to over 500.

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

This conference will take place in Oshkosh, Wisconsin on one of the following dates: October 18-20, 2013, or October

25-27. Transportation from the airport will be arranged. Campus housing, very inexpensive but not luxurious, will be arranged. It will be priced in the conference registration fee.

A reception will take place at the Experimental Aircraft Association facility, which is the 2<sup>nd</sup> most important history of aircraft museum in the country (after the Smithsonian's Air and Space Museum). OshKosh is important in the history of paper making, and Wisconsin is important to the history of Progressivism. The conference theme will be the accounting history of transportation, but papers on other topics, e.g., Progressivism, will be welcome.

The meeting adjourned at 12:40 PM.

Respectfully submitted,  
Stephanie D. Moussalli, Secretary

# **MINUTES**

## **Business Meeting**

### **Academy of Accounting Historians**

### **2011 Annual Conference of the**

### **American Accounting Association**

August 7, 2011 • Sheraton Denver Downtown, Denver, Colorado

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The meeting convened at 7:00 PM.

Present: Jim McKinney (president, chair), Ed Arrington, Laurie Barfitt, Robert Bloom, Chester Brearey, Ed Coffman, Deirdre Collier, Bob Colson, Jean-Guy Degos, Kevin Feeny, Dale Flesher, Marina Gurskaya, Joel Jameson, Dan Jensen, Mikhail I. Kuter, Yvette Lazdowski, Margaret Lightbody, Yoshinao Matsu-

moto, Stephanie Moussalli, Hiroshi Okano, Gary Previts, Jennifer Reynolds-Moehrle, John T. Rigsby, Bob Russ, Don Tidrick, Gloria Lucey Vollmers, Peter Wolnizer, Jennifer Zieglemeyer. Guest: Tracey Sutherland.

#### **1. Awards, presented by Jim McKinney and others**

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- Outgoing president: presented to Greg Waymire in absentia

- Best Paper Award: presented to Warwick Funnell in absentia

- Thomas J. Burns

Biographical Research Award: 2010 award won for works by Dan Jensen and Laurie Barfitt. Jensen previously received his award. Barfitt was present here at the conference. 2011 award won by Ed Coffman. Presented by Dale Flesher.

- Vangermeersch Manuscript Award: won by Rania Musa
- Hourglass Award: selection in process
- Margit F. Schoenfeld and Hanns Martin W. Schoenfeld Scholarship in Accounting History: selection in process. Five applicants have submitted materials
- Innovative in Accounting History Education Award: Nominations are solicited. Deadline for nominations is August 31.
- Life Membership Award: selection in process

## 2. Reports

### A. Update on strategy (McKinney, with discussion from floor)

Past president Greg Waymire sent out a survey to the membership asking them

to choose if they wanted to create an international, interdisciplinary group,



AAH President Jim McKinney conducts

or seek to join the AAA, or maintain the status quo. A plurality chose the first option, though it is not clear they understood it would actually be a broad interdisciplinary

scholarly group. In the absence of a consensus for any option, we are keeping the status quo.

A question from the floor pointed out that since about 75% had rejected the status quo, why not have a second round of votes between the first two options.

Problems remain with declining membership and the lack of recognition of accounting history in the United States. Fortunately, Tracey Sutherland has allowed numerous accounting history sessions at the AAA meetings.

Previts has shepherded the successful inclusion of the *Accounting Historians Journal* in JSTOR. He and others are now trying to have SSCI and SCOPUS include it. These citation indices are especially important in Europe.

### B. Accounting Historians' Notebook (McKinney)

McKinney tried to list all the presentations on accounting history made at

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conferences in the AHN. He has and plans to contact the presenters to ask them to join the Academy. Because of his efforts, the Academy membership has increased.

Also, McKinney is trying to put the syllabi of accounting history doctoral seminars into the AHN.

All members should recently have received a late issue for April, 2011. The next issue will be out in a month or so. Members who know of conferences where accounting history papers are being presented are requested to please let him know about it.

#### **C. Editorial appointment (McKinney)**

The current editors, Dick Fleischman and Chris Napier, are ending their terms this year. The Academy issued a call for nominations for new editors. There is an interested and qualified applicant and McKinney is trying to arrange that the transition to a new editor be seamless.

#### **D. Academy research conference, 2013 (McKinney)**

The next Academy research conference will take place in Oshkosh, Wisconsin in October, 2013.

#### **E. World Congress of Accounting Historians, July 17 - 19, 2012 (McKinney)**

This will take place in Newcastle upon Tyne, UK, organized by David Oldroyd and co-sponsored by the Academy. Note that it is the week before the Olympics.

#### **F. Membership update (McKinney)**

Individual memberships are above this date last year. We are trying to achieve the levels of 2009. Institutional memberships are down 20% - 30% over last year. This will probably not reverse, due to libraries' participation in aggregators' packages. Institutional memberships are now about twice individuals'; they used to be three times individuals'.



**Business Meeting participants**

#### **G. Website (McKinney)**

A couple of years ago, the Academy switched to a web-page host company that handles not-for-profit websites. Although the company had good recommendations, people very often have had trouble using the website to pay dues and so forth. McKinney has never had any trouble. It has been difficult to put up announcements on the site. Some members have been unable to renew on the site, and the Academy has lost some members.

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The Academy is now seriously considering changing the host company again, either this year or next.

#### **H. CPE session on accounting history, held at this Denver conference (McKinney).**

The session, held yesterday (Aug. 6) was well attended. We plan to try it again next year. It was suggested that next year we have it on Sunday, so people do not have to arrive 2 days before the main conference begins.

#### **I. June, 2011 research conference in College Park, Maryland (McKinney)**

There were 45 – 50 attendees. Financially, it was a success, coming in under budget.

#### **J. Accounting history sessions at this AAA conference in Denver (McKinney)**

McKinney sent out an email to all members listing all sessions on accounting history at this conference.

#### **K. Treasurer's report (Reynolds-Moehrle)**

As of July 31, the Academy had about \$400,000 in assets. Watkins, Ward and Stafford, independent auditors in Starkville, MS, issued a clean audit report for the Academy financials for 2010.

About \$200,000 of Academy assets are for the support of specific scholarships and awards. In early 2011, Hanns Martin Schoenfeld passed away. His estate added \$50,000 to the already generous endowment created by himself and his wife, the late Dr. Margit Schoenfeld, so that the Schoenfeld fund now stands at about \$170,000.

The fund supports research on the history of accounting by doctoral students and recently appointed accounting faculty.

In 2011, Academy member Richard Vangermeersch generously added \$20,000 to the Vangermeersch manuscript award fund. The Vangermeersch awards are for unpublished manuscripts in accounting history by junior faculty.

The other \$200,000 of Academy assets are for the funding of future activities, including conference subventions. The Academy will contribute to the costs of the World Congress of Accounting Historians in 2012. It also supported the June research conference in College Park, Maryland. Thanks to the efforts of the president, Jim McKinney, that conference required less support than expected.

Ongoing Academy operations are funded from annual membership dues. This includes the publication of the *Accounting Historians Journal* and *Notebook*, the payment of administrative costs (including a part-time administrator for the *Journal* and one for the Academy, as well as other costs), and the support of the website.

In past years, institutional dues have been enough to cover the publications. Individual dues have paid administrative costs. However, institutional memberships have declined significantly.

Strategic questions that Reynolds-Moehrle recommends the Academy consider in the near future are:

- Should the Academy's business

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model for the two publications change?

- Should the Academy change the pay scale for the Academy administrator, Tiffany Welch? She is currently being asked to do more work than is reasonable for the compensation we pay.

#### **L. Book sales project, “Bob’s Bookstore” (Russ)**

The purpose of this project is to facilitate the sale of used books that do not sell at the occasional silent book auctions. A sizable inventory has accumulated. Russ spoke to an online bookseller who would sell them through Amazon. Online sales would re-distribute these books and earn the Academy a little money. The bookseller can only handle some of them.

Many are old textbooks from the 1930s and 1940s. They sell online for about \$1.00, and Amazon charges the seller \$1.00 per book. The purpose of selling these items would be simply to re-distribute them rather than discard them.

For Academy members who wish to donate more books to the Academy, the *Accounting Historians Notebook* will publish an address supplied by Russ to which such books can be shipped, at donor’s expense.

All net proceeds go to support Academy operations. This includes the approximately \$550 made at the silent book auction in College Park this past June.

#### **M. “Voices of Experience” project (Lazdowski)**

Lazdowski has set up a corner in the *Accounting Historians Notebook* to contain interviews about or short articles by Academy members whose experiences with the Academy and/or accounting history should be recounted. Lazdowski conducted a first interview with Richard Vangermeersch, on which the first Voices of Experience item will be based.

She solicits articles or ideas or input from other Academy members for future items.

She may include a list of books suggested by members that people can read to get started in their accounting history research.

#### **N. Global Accounting Digital Archive Network (Moussalli)**

The GADAN, a joint effort of the Academy of Accounting Historians, the American Accounting Association, and the European Accounting Association, combines many sources of freely available digital information and archives related to accounting in various parts of the world and aims to assemble links to useful accounting archives.

The current GADAN committee consists of Moussalli as the AAH representative, Jim McKinney as the AAA representative, and Lúcia Lima Rodrigues, representing the European Accounting Association.

The committee solicits input from members on directions for the GADAN to pursue.

#### **O. SCOPUS, JSTOR, and SSCI updates (Previts)**

The *Accounting Historians Journal*,  
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dating to its first issue, is now part of the JSTOR collection, which is both prestigious and of high digitization quality.

Previts, Cross, and others are also pursuing inclusion in the Social Science Citation Index (SSCI), as well as its new competitor SCOPUS (which is related to El Sevier). Inclusion in a citation index would be very desirable for elevating the visibility and prestige of accounting history research, especially among American universities.

Dan Jensen and Previts, since 2006, have been pursuing questions concerning the digitization and electronic dissemination of the *AHJ*. The *AHJ* and *AHN* are now available open access, full-text, and searchable at the University of Mississippi library website. The focus on access is important to the *AHJ*, but there are questions about the re-negotiation of our contracts with consolidators such as EBSCO and ProQuest.

### 3. Other business

Peter Wolnizer reminded members of the Ray Chambers accounting collection, housed at the University of Sydney. More than 10,000 items have been digitized, including Chambers' work from the 1950s through the 1980s, and many other items.

Also included are 120 or so pieces relating to the now-defunct Accounting Researchers international Organization.

Some discussion of how the digitization was financed ensued.

Moussalli reminded members that the University of Mississippi digital accounting collection is also very large, including early 20th-century cost accounting pamphlets, AICPA materials, a large collection of Deloitte Touche papers, as well as the Academy publications. It is searchable online and open to all researchers.

The meeting adjourned at 8:00 PM.

Respectfully submitted,  
Stephanie D. Moussalli, Secretary

### Ice Cream Social Photos

