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ACADEMY OF ACCOUNTING HISTORIANS BUSINESS MEETING At the 2016 Annual Conference of the American Accounting Association Hilton Midtown, New York, New York 2nd Floor, Gibson Room Sunday, August 7, 2016. MINUTES

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**ACADEMY OF ACCOUNTING HISTORIANS
BUSINESS MEETING**

**At the 2016 Annual Conference of the American Accounting Association
Hilton Midtown, New York, New York
2nd Floor, Gibson Room
Sunday, August 7, 2016**

MINUTES

The meeting convened at 7:00 PM.

Present: Robert Colson (president), C. Richard Baker, Jesse Boyles, Joann Noe Cross, Stephan Fafatas, Dale Flesher, Tonya Flesher, Joel Jameson, Tom King, Mikhail I. Kuter, Yvette Lazdowski, Garen Markarian, Yoshinao Matsumoto, Barbara Merino, Stephanie Moussalli, Sven-Arne Nilsson, Pedro L. Ortiz, Lee Parker, Martin Persson, James Peterson, Gary Previts, Vaughan Radcliffe, Jennifer Reynolds-Moehrle, Diane Roberts, Reed Roig, Alan Sangster, Massimo Sargiacomo, Gary Spraakman, Mitch Stein, Greg Stoner, Anna Vysotskaya, Gloria Vollmers, Greg Waymire.

Attending by proxy (proxy held by): Jill Cadotte (King), Guo Daoyang (Previts), Oktay Guvemli (D. Flesher), Jim McKinney (Sangster).

Guests: Renato Ferreira Leitão Azevedo, David Boynton, Erica Carroll, Silvia Casa Nova, Randy Greene, Royce Kurtz, Paul Markson, Mary Stolberg.

Call to order and welcome – President Bob Colson

Colson called the meeting to order. He reported that AAA president Bruce Behn had announced the official decision for the AAH to become the Academy of Accounting Historians Section of the AAA. Today, the AAA Publication Committee made its official decision to accept the *AHJ* as an AAA journal. The AAA plenary session tomorrow will be overwhelming. There are over 3,500 attendees at the AAA meeting this year. At the plenary, all the gonfalons will be in front except ours. Jennifer Reynolds-Moehrle will carry in the new Academy of Accounting Historians Section gonfalon alone. Behn will introduce the new section to the assembly and also introduce Bob Colson, Massimo Sargiacomo, and Reynolds-Moehrle. The celebratory process, an amazing welcome, will be used for future new sections, as well.

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Trustee meeting update and report of the president – Colson

Colson thanked the AAH transition team, Dale Flesher, Previts, and Reynolds-Moehrle, along with their AAA counterpart, David Boynton and our new liaison Erica Carroll, as well as Spraakman for his work on our publications transition issues.

The Academy of Accounting Historians Section (AAH Section) will officially begin on June 1, 2017. The AAH assets will be transferred to the AAA but retain their dedicated purposes. Eventually, the AAH Section dues will be lower. The next dues we pay, to the AAH, will pay for 18 months of membership and bridge the transition period to the AAA AAH Section. Then the AAA will pick up the dues process, as it does for other sections.

The AAH offices will continue in the new entity, with the president holding his or her position for two years. Our by-laws have been changed to conform to the requirements of the AAA. Next year will have short officer years, because the AAA's office-holding and fiscal years are not the same.

Colson asked Vollmers when the new *AHJ* would come out under AAA auspices. Answer: June, 2017.

Reports

A. Treasurer's report – Reynolds-Moehrle

At December 31, 2015, AAH total assets were \$402,268. This included a decrease in net assets of \$9,075 over the previous year, mostly due to awards. All the assets are with the Bank of America and PNC.

Transition to AAA section status:

The AAH has hired an attorney in Alabama to help with the transfer to AAA status, which is comparable to a merger. The current details concerning dedicated resources will be maintained. The Alabama corporate entity of the AAH will dissolve in late 2017.

When we AAH members receive our dues statements this time, there

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will be an optional \$20 print fee, to receive hard copies of the *AHJ*. This money will go to the AAA. Since we pay our dues in November, we will not have to pay the AAA the \$45 for their 2017 billing cycle.

Nilsson remarked that not all AAH members are also AAA members. Reynolds-Moehrle responded that this is true, but in the future, AAH Section membership will only be available to AAA members.

Reynolds-Moehrle said that in November of this year, members will receive a bill from the AAH, and will pay that entity for the last time.

Colson announced that the AAH Board of Trustees had today approved a new research donation, funded by a generous gift and to be called the Academy of Accounting Historians 21st-Century Historical Development Fund.

B. Membership report – Moussalli, on behalf of Tiffany Welch

Over the year ending July 31, 2016, total AAH membership declined 4%, from 250 to 239, continuing a years-long decline. Individual membership increased slightly, by 2%, from 221 to 225, driven by an increase in non-U.S. members.

***Accounting Historians Journal* report – AHJ editor Vollmers**

The *AHJ* has been going very well recently. Enough papers have already been accepted for the December 2016 issue. 17-20 additional articles are under revision. An increasing number of international submissions have been received. Both 2017 issues will use AAA formatting.

Items are needed for the Salmagundi section, from summaries to thought pieces to reminiscences of the recent WCAH meeting and so forth. These will be editorially reviewed.

Eli Mason, remembered

Colson reported that Eli Mason had a column in *Accounting Today*, though he was blind. The last time he and Colson talked, his wife was reading for him. Mason and his wife originally met in New York.

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When Mason had something interesting or controversial on his mind, he and Colson would talk. He had planned to speak to Colson again recently, but died before he (Mason) could tell Colson what the most recent controversial item was about.

Activities

A. CPE session at AAA – Lazdowski

There were 27 attendees this year, about the usual number. Presumably, we will have another CPE session at the 2017 AAA meeting. The discussions were good; members are encouraged to spread the news of these CPEs to their colleagues.

B. World Congress of Accounting Historians 2016, 2020 – Sargiacomo

At the WCAH in Pescara, there were 250 attendees.

On June 24, a meeting of the past conveners was held, at which St. Petersburg, Russia was chosen for the 2020 conference.

The conference plenary speakers included Peter Miller, Stephen Walker, and Gary Previts. 102 papers were accepted out of 130 submissions. In addition to the 3 plenary addresses, 98 papers were presented by authors from 20 countries. Six accounting history journal editors were there. Afterwards, Sargiacomo received more than 200 emails commenting positively on the conference. Attendees and their guests also enjoyed the opera singers, the beach, and other activities.

Presentation of Academy awards – Colson

Life Membership Award – John Yeakel (Emeritus, University of New Mexico)

Alfred R. Roberts Memorial Research Award – Diane Roberts (University of San Francisco)

Barbara D. Merino Award for excellence in Accounting History Publication – Gary Spraakman (York University)

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Innovation in Accounting History Education Award – Edgard Cornacchione (University of São Paulo)

The award was accepted on Cornacchione's behalf by Casa Nova, who read his remarks of appreciation for the award, which was for his work on a learning game, DEBORAH.

Margit F. and Hanns-Martin Schoenfeld Scholarship – Michele Bogoni (Queen's University Belfast)

Thomas J. Burns Biographical Research Award – Martin Persson (Western University)

Persson expressed his appreciation for the award, which has allowed him to travel to archives and meet with such people as Stephen Zeff. Persson has learned the importance of biographical research and hopes to do more in the future.

Vangermeersch Manuscript Award – William Black (University of North Georgia)

The award was accepted on Black's behalf by Moussalli, who read his remarks of appreciation: "This paper springs from an archival research project assigned and mentored by Dale Flesher during my coursework at Ole Miss. Without his encouragement, I would not have had the opportunity to learn important lessons about researching accounting history. In this case, I went into the project expecting to write a traditional financial history of a family lumber company -- but the data did not cooperate. I learned that you have to let the data tell its own story, and that is why this somewhat unusual paper has no financial statement data but lots of insights into the forces that drive business decisions. I appreciate the opportunity to acknowledge Dale's strong positive influence on my development as an accounting scholar."

Best Paper Award, *Accounting Historians Journal*

First Place – Martin Persson (Western University) and

Christopher Napier (Royal Holloway, University of London)

Award for Excellence – Alan Sangster (University of Griffith)

Award for Excellence – D'Arcy Becker, Marcy Orwig, and

Aimee Pernsteiner (all of University of Wisconsin–Eau Claire)

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Hourglass Award – Massimo Sargiacomo (Università G.d’ Annunzio di Chieti-Pescara)

Colson announced that Sargiacomo had been selected by a committee of himself as president, Greg Waymire, and Tom Tyson. The Hourglass is presented to a person who is a leader both in scholarship and in service to the Academy.

Election of officers and trustees – Action item

Dale Flesher, as chairman of the Nominations Committee, reported that the Board of Trustees had nominated the following slate: (Note: President Colson, now serving a two-year term, continues as president.)

Officer nominations: for President-Elect - Reynolds-Moehrle; Vice-President Communications – Fafatas; Vice-President Partnerships – Spraakman; Treasurer - Lazdowski; Secretary – Moussalli. These five offices are, per the by-laws, also trustee positions.

Trustee nominations: C. Richard Baker, Joann Noe Cross, Stefania Servalli.

Vollmers moved that the slate be elected. The motion was seconded. Moussalli called for the “ayes” and “nays,” including for the proxy votes. The vote was unanimous in favor of the slate.

Other business

There was none.

The meeting adjourned at 7:50 PM.

Respectfully submitted,
Stephanie Moussalli, Secretary

Note on Meeting Minutes:

Copies of the Business Meeting minutes and the Officers & Trustees Meeting minutes from 2006 - 2016 are available on the Academy website. Members must log onto their account and select “Meeting Minutes” under the “Members” tab. If you do not remember your password and/or have trouble resetting your password, please contact Academy Administrator, Tiffany Welch, at acchistory@case.edu.