

**THE ACADEMY OF ACCOUNTING HISTORIANS SECTION**  
of the  
**AMERICAN ACCOUNTING ASSOCIATION**  
**MEETING OF THE BOARD OF TRUSTEES**

**At the 2017 Annual Conference of the American Accounting Association**  
**Manchester Grand Hyatt, San Diego, California**  
**3<sup>rd</sup> level, Solana Beach A&B**  
**Sunday, August 6, 2017**

**MINUTES**

The meeting was called to order at 5:15 PM.

Present: Dale Flesher (chairman), C. Richard Baker, Stephan Fafatas, Mikhail I. Kuter, Yvette Lazdowski, Yoshinao Matsumoto, Jim McKinney, Stephanie Moussalli, Jennifer Reynolds-Moehrle, Gary Previts, Alan Sangster, Massimo Sargiacomo, Stefania Servalli, Gary Spraakman, and Mary Stone.

Guests: Eddie Nabors (University of Alabama-Birmingham, director of record of Academy non-profit incorporated in Alabama), Patricia Poli (AAA Director-Focusing on Segments), Erica Zakarias (AAA Segment Member Services Coordinator)

1. **Meeting called to order and introductions (Board Chairman Flesher)**
  
2. **Report on transition of AAH to AAA section status (President-Elect Reynolds-Moehrle)**

Reynolds-Moehrle reported that over the last year the AAH transition team and the AAA staff have worked to move the AAH into the AAA, as a new special interest section.

Our membership records are now handled by AAA membership staff. As of June of this year, our publisher is the AAA. Tiffany Welch continues as our administrator. Our section liaison, Erica Zakarias, works with Tiffany on the production of the *Notebook* and the website.

The AAA meeting staff are now organizing our meetings. The publication staff have been working with Gloria Vollmers, editor of the *Accounting Historians Journal*, to transition publication to the AAA. Susan Rockwell, AAA Director of Publications and Content Strategy, is very interested in our input about the *AHJ*.

Joel Dorroh, our lawyer in Alabama, is working on a transfer agreement for our assets for the early fall, and also working on closing our Alabama corporation.

Boxes of our records and publications have been shipped from the University of Alabama, the University of Mississippi, Case Western Reserve University, and the University of Missouri-St. Louis to AAA headquarters in Lakewood Ranch, Florida.

The AAA staff's high professionalism and interest in this transition have given great assurance to the AAH transition team (Flesher, Previts, and Reynolds-Moehrle). This team will continue to oversee the transition for another year. Flesher represented our

new section at the AAA Council meeting this year.

**3. World Congress of Accounting Historians (WCAH) – 2020, St. Petersburg, Russia (Kuter)**

There is no problem with the plans for the conference. The person in charge has the confidence and support of the government.

**4. World Congress of Accounting Historians (WCAH) – 2024, location (Previts and Sargiacomo)**

China has expressed less interest in hosting the conference. However, Portugal may wish to host it, possibly in conjunction with Brazil.

Baker: Is there a formal link between the WCAH and the AAH?

Answer: No. The group selecting the next location is the previous hosts. In our talks with the AAA, the AAA has expressed a desire to help support this conference in the future. Holding the WCAH every two years is too often. Since 1976, the AAH has helped sponsor each WCAH.

The WCAH has never met in South America, Russia, or China. But China is not as interested at this time.

Sargiacomo said that at the host meeting in Pescara in 2016, Brazil was proposed for 2024 and Turkey was also mentioned. But Sargiacomo had opposed Turkey because of the political situation there. China is very difficult because of the long distance. At the Russian meeting in 2020, the hosts should vote on any proposals submitted up until that time. The Pescara meeting had cost 100,000 € and a huge effort involving 15-20 people, the creation of a website a year in advance, and many doctoral students.

Previts: Kuter had provided very credible leadership for the Russian venue. We have not seen equivalent interest from Chinese senior leaders. Perhaps requiring bids in advance of the deciding meeting is a good idea.

Reynolds-Moehrle: Will there be a memorandum of understanding between the AAA and the host entity for the WCAH? Our relationship has been informal with the WCAH. The AAA International section has such a procedure with the host schools and the AAA, with the latter providing some services. As a section, we will have to help.

Sangster: If we are just sponsors, the host may resist letting the AAA manage anything.

There were 250 attendees at Pescara last year. There may be the same number in St. Petersburg.

Kuter: We can guarantee peace at the conference in St. Petersburg – the police will ensure it. Sangster: There are many accounting historians in Russia who will attend. Previts: Some Eastern Europeans may also attend.

Flesher: How much should the AAA be involved if the WCAH is not a AAA function? Do we need a memorandum of understanding? Sargiacomo: It's true, the convener must handle the funding. But what of managing the papers? For Pescara, 130 were submitted and there was 20% rejection rate. Perhaps there should be a suggested to-do

list.

## 5. Ideas regarding annual research conference, i.e., a section mid-year meeting or online meeting (all)

Flesher: Typically, the AAH has held an annual research meeting when there was no WCAH. The last one was held in Oshkosh, Wisconsin in 2013. Do most sections have a mid-year meeting, and do we want to? Should we do it online, as the TLC section did for a few years?

Previts: The technology is good now and almost every campus has some kind of facilities. Sangster: Miklos Vaserhelyi streams his conference for Rutgers. Flesher: The TLC section's online conferences were pretty effective. Previts: Meeting online reduces participant costs. Flesher: However the TLC section had to reject papers because there was no way to have concurrent sessions. Sangster: Could we have an in-person and online conference at the same time?

Previts: What we want to do as a section in the AAA could be facilitated by an online meeting. Members of other sections would be encouraged to attend. The Auditing, Financial Accounting and Reporting, and Management Accounting sections, among others, are very big and they know no history. Their research suffers from it.

Baker: Garry Carnegie has done well with special issues in covering the interests of all the sections. Sargiacomo: Research workshops to create special issues on subjects of interest to other sections would also be a good idea. Flesher: We could try to get the Management Accounting section to add a session on history, which we would populate with papers; then we might not have to do our own meeting.

Sargiacomo: We need to discuss the idea of small research workshops. Only 10-15 papers would be presented over two days, to create a special issue. Previts: Someone would have to do the work for these ideas. Spraakman: Massimo's suggestion is similar to what Alan Richardson did last year in Canada. The university had to provide the space and meals. Many people interested in *Accounting, Organizations, and Society* attended.

Previts: Gloria Vollmers said she attended many conferences to identify paper prospects for the *AHJ*. We need someone to do this work of advancing historical research. Flesher: Yes, but who can reach the large number of accounting scholars? This is how you get more historically-informed work done. Martin Persson is more in tune with the larger membership and has the energy to do these things.

Sargiacomo: We should separate our long-term planning, which is now good, from our short-term planning. In the short term, small meetings would fuel special issues. Previts: Up to now, we have not increased the journal to 4-6 issues per year, as has Garry Carnegie. If Bill Black is willing, he needs to begin looking at this. Specialized small group meetings are very attractive and would fill a lot of research gaps.

Reynolds-Moehrle: The idea of small research groups should be tied to the online meeting idea. Flesher: Barbara Merino received over 30 papers for this meeting. Lazdowski: The Gender Issues and Worklife Balance section is interested in doing a combined conference with us. Don Ariail in that section is really interested.

Baker: Young people need to get more out of our area; special issues would help.

Sangster: The lead time is a problem for special issues – about three years..

Previts: All these ideas need to be woven together; we need a product champion. Give Bill Black, as the new *AHJ* editor, some time to work on this.

Lazdowski: How long a lead time is needed for these things? Zakarias: About 1.5 years for a special issue. One to two years for a meeting. Flesher to Reynolds-Moehrle: Do the officers understand their duties? Answer: Not sure.

## 6. Pat Poli, the AAA Director-Focusing on Segments, was introduced

## 7. Financial report (Reynolds-Moehrle and Lazdowski)

Lazdowski said that Reynolds-Moehrle, previous treasurer and incoming president, would present the report.

Reynolds-Moehrle: The audit and tax information returns have been finished; no issues were found in the audit. The same firm will also file the AAH's final Form 990. The actual transfer of AAH assets to the AAA will occur in the upcoming months.

The budget approved at last year's meeting goes through May of 2018, so we do not have to vote on a budget. The AAA has made our life members AAA life members, so that reduces our income by \$344.

The AAH has received a donation of about \$21,000 per year from the income on a TIAA-CREF account, to continue for an unknown amount of time. It is to be used only for AAH operations and is never to revert to the AAA's own use.

Baker: Do "operations" include the needs of the *AHJ*?  
Answer: Yes.

Previts: Will a final audit be conducted at 12/31/17?  
Answer: Yes.

Previts: Our future costs, when we see them from the AAA, will include page charges for the *AHJ*, so these funds will be very helpful.

Reynolds-Moehrle: Additional donations have been received for the 21<sup>st</sup> Century Fund. During this transition period, the cost of production of the *AHJ* has been coming out of the AAA. Although our organization has assets, we do not yet know all our expenses from the AAA.

Concerning the \$20 dues, the current members will pay next spring, in addition to a \$10 print charge for a hard copy of the *AHJ* if they wish. Next year, members will have to check a box to be members of this section.

Moussalli: Will we operate without a budget from May of 2018 through August?  
Answer: From now on, we'll follow the AAA model of electronic voting.

## 8. Membership report (Moussalli and Reynolds-Moehrle)

Moussalli said that as institutional subscriptions are now handled by the AAA directly, she would be reporting on individual memberships only. This information is based on

information received last year from Tiffany Welch and this year from Erica Zakarias.

As of August 4, 2017, the AAH section had 247 individual members, of whom 151 (61%) are U.S. members and 96 (39%) are non-U.S.

As of July 31, 2016, the AAH had 225 individual members, of whom 120 (53%) were U.S.-based and 105 (47%) were non-U.S.

The overall change in the last year was an increase in individual members of 10%, with an increase of 26% in U.S.-based members and a decrease of 9% in the non-U.S.

Flesher: The AAA keeps adding new members even in the fall, so the numbers may change.

McKinney: Now all of our members must also be members in the AAA. That may explain the drop in foreign membership.

#### **9. Operational issues, journal relationships, and CPE (Spraakman, Fafatas, and others)**

Spraakman: Concerning measures of journal citations, he will be talking to Susan Rockwell, AAA Director of Publications and Content Strategy, tomorrow. They prepare a report twice a year and have good measures of citations. He asked if Bill Black would be at the meeting.

Flesher: We don't know everything yet about how the changeover will proceed. All back issues of the *AHJ* are now on the AAA website. Spraakman: SCOPUS also has them all.

Fafatas: Concerning the annual historiographical pre-conference workshop, he solicited suggestions for next year. As for this year, there were about 24 attendees, comparable to previous years. Lazdowski: She counted 26 different individuals at some point, though the count changed over the course of the afternoon.

#### **10. Other business**

Flesher: Are there other comments? None. Other business? None.

The meeting adjourned at 6:20 P.M.

Respectfully submitted,  
Stephanie Moussalli, Secretary