**ABO Executive Committee Meeting Minutes**

**2014 AAA Conference**

**Marriott Marquis Hotel, Marquis Level 107 – Atlanta, GA**

**Monday, August 4**

**8:00 - 9:30 am**

1. Meeting called to order and introductions began at 8:08 am. These members in attendance introduced themselves:

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| Vicky Arnold | Kim Sawers |
| Kendall Bowlin | Donna Schmitt |
| Anna Cianci | Axel Schulz |
| Anne Farrell | R. Drew Sellers |
| Jackie Hammersley | Chad Simon |
| Steve Kaplan | George Tsakumis |
| Jordon Lowe | Valentina Zamora |
| Michael Meyer |  |
| John Rigsby | Guest from AAA: David Boynton |

2. Approval of minutes from Executive Committee meeting in San Diego, CA on October 4, 2013

* Question to George Tsakumis about item 4c. in minutes: Did ABO Research Conference on-line submission system get changed from only “accept” or “reject” recommendations to “accept”, “probably accept”, “probably reject”, and “reject”? George said it did not.
* Motion to approve minutes: Vicky Arnold
* Seconded: Kim Sawers
* Passed unanimously.

3. Reports

* 1. Treasurer’s report (Anne Farrell)
	+ Treasurer’s report distributed before meeting.
	+ Highlights of year-over-year cash flow statements include:
		- Cash balance continues to decline.
		- Dues inflows increased largely due to $10 increase in 2013-2014.
		- Research conference in biggest driver of continuing cash balance declines, even after increase in registration fees and another increase coming next year. Attendance in 2013 was down from prior year but fairly consistent with years before that; benefitted from lower hotel costs.
	+ Membership continues to decline, consistent with trend in other sections and AAA overall.
	+ Opportunities suggested to raise funds included:
		- Pursuing sponsorships for various awards.
		- Asking Deloitte for additional funding for the Ph.D. Colloquium, promoting the facts that they are sole sponsors and benefit from the diversity of topics covered.
		- Ask other organizations to consider conference sponsorships.
	+ Question raised about whether section should pay stipends to speakers at mid-year conference. General agreement that this should be avoided at all costs.
	+ Proposal to add a $50 fee for Ph.D. students who register for the conference, starting with the October 2015 conference.
		- Motion to approve: Jackie Hammersley
		- Seconded: Kim Sawers
		- Passed unanimously
	1. BRIA (Rick Hatfield)
* Rick was not in attendance. Anna reviewed this report of submissions since January 1:

|  |  |  |
| --- | --- | --- |
|  | Count | Avg. Days |
| Decision Received by Author |  |  |
| Desk Reject | 2 | 20 |
| Reviewed and Rejected | 6 | 78 |
| Manuscripts Withdrawn | 1 | 95 |
|  |  |  |
| In Progress |  |  |
| Waiting For Revision | 4 | 128 |
| Under Review | 9 | 75 |
| Waiting for Assignment | 2 | 13 |
| Waiting for AE decision | 1 | 127 |

* Vicky added that comprehensive submission rates are holding constant and the numbers are very good.
* Rick is introducing these two new initiatives. Anna will check with Rick to make sure these are designed to be consistent with the comments below and have been/will be approved by the publications committee.
	+ - **Research Notes:** *Behavioral Research in Accounting* will add “Research Notes” in order to publish two specific types of studies with the purpose of improving our science. We hope to inform the literature, which is often biased against publishing these types of studies, and to aid researchers working in the field of behavioral accounting.
			* Replication Studies: Manuscripts reporting on replications should clearly identify the study or studies being replicated. The manuscript should highlight any differences from the prior work (e.g., measurements, manipulations, participants, etc.) and how these differences inform the literature (e.g., validity/robustness of construct). Relative to an original research article, the introduction and hypotheses development sections should be substantially scaled back. The goal is that the text will be around 10 pages and the use of tables and figures should be limited as well. The purpose of such a study is to demonstrate the robustness and inferential value of prior findings by incorporating a broader use of the scientific method in our field.
			* Studies with Non-Significant Results: To attempt to address the quandary of journals only publishing positive results, BRIA will accept manuscripts where the primary hypotheses are not supported by the statistical analyses. Such studies will need to “go the extra mile” to ensure that the lack of results is informative to the literature. For example, submissions will be scrutinized over issues of power and construct validity as well as internal validity of the design. These manuscripts need to be written as efficiently as possible preferably 50-­‐75% of the length of a typical main article.
		- **Innovations in Methods RFP:** This program is designed to promote innovations in the use of behavioral methods in accounting research and perhaps allow authors to take some risks to pursue unique projects. Authors should develop a proposal no greater than five pages that introduces the research question along with the underlying theory. This proposal should also include a description of the proposed research design. All behavioral methods and accounting topics are welcome, but the point of this RFP is to push our methodological advantage to answer important accounting questions. If a proposal is selected for this program, an AE and two reviewers will be assigned to work with the authors. Prior to data collection, the instrument and planned data collection process will be reviewed such that any methodological issues can be dealt with prior to data collection. Once in the program, assuming the instrument is cleared through the review process, the paper can be published even if the results of the study are generally not significant. Again, we hope to promote research innovations by removing some of the publication risk of a project once it has been accepted into the program. This call will be in effect through June of 2015.
* Several in attendance suggested that there be some pre-screening or “mentoring” process for the “Research Notes’ so that authors have some assurance that such studies will meet BRIA standards. Anna will raise this issue with Rick and the publications committee.
* Vicky noted that the AAA has formed a central committee to examine data validity issues across all AAA publications, including BRIA.
	1. 2014 AAA Conference update (Kendall Bowlin)
* There were 105 submissions to the meeting.
* The AAA allocated 17 sessions, which were divided into 15 concurrent sessions with 43 papers and two panel sessions (one on juror judgments, one on realism in behavioral research). A few papers dropped out so the final count was 14 concurrent sessions and two panel sessions.
	1. 2014 ABO Research Conference update (George Tsakumis)
* Submissions and volunteer data

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| --- | --- |
| Submissions |  |
|  Valid submissions | 84 |
|  Accepted | 60 |
|  Concurrent sessions | 45 |
|  Research forums | 15 (maximum; pending author acceptances to present) |
|  Rejected | 22 |
|  Withdrawn | 2 |
| Volunteers |  |
|  Reviewers | 119 (surplus of 37) |
|  Discussants | 70 (surplus of 25, pending acceptance of assignments) |
|  Moderators | 51 (surplus of 36, pending acceptance of assignments) |

* Sent out one reminder to members to volunteer and had a very good response.
* Under the current automated system:
	+ - To nominate a paper for an award, a rating scale is provided; the preference would be a box to check (e.g., yes/no).
		- Discussants and moderators cannot be assigned using the same system as submissions and reviewer assignments.
	1. 2015 ABO Research Conference site (Donna Schmitt)
* Provided summary of three proposed sites provided before the meeting – Nashville, Minneapolis, and Fort Worth.
* The consensus of those present was to eliminate Fort Worth and that either Nashville or Minneapolis would be good choices.
	1. Briefing from AAA Council Representative (Steve Kaplan)
* There is an initiative to link submissions of conference papers to requests to review papers.
* A doctoral consortium task force is being rolled out so that coordinators can share best practices.
* There is an initiative to promote grant/funding opportunities so that international students can attend doctoral consortiums.
* The Council will be taking nominations and holding elections for a Director of Segments (which crosses sections and regions).
	1. Regional Reports/Issues (if any)
* Nothing to report

4. New Business

a. Membership Snapshot Info & Member Outreach & Retention (David Boynton, AAA)

* In general, sections across the AAA seem to be doing will with the quality of meetings and journals, but membership continues to decline.
* Membership decreases are largely due to retirements, budget cuts, or other reasons that are out of control of the sections.
* It’s important to continue to focus on providing value-added activities to our members.

b. Operating Manual Development (Anna Cianci)

* The development of an operating manual is still in progress, and is likely to continue into the next president’s term and will continue to evolve after that.

c. Committee Appointments Schedule Initiative (Donna Schmitt)

* A comprehensive summary of committee appointments, terms, past members is in progress.
* In addition, more formal procedures for committee chair and committee member appointments are being drafted.

d. Other business

* Any section documents that belong on the web site should be sent to Michael Meyer.

5. Meeting adjourned at 9:40 am.