American Accounting Association

Strategic and Emerging Technologies Section

Minutes of the Annual Business Meeting

Balboa Room, Wyndham Parc 55 Hotel, San Francisco, CA

August 2, 2010

Opening: The Annual Business Meeting of the Strategic and Emerging Technologies Section was called to order at approximately 2:10 pm on August 2, 2010 in the Balboa Room of the Wyndham Parc 55 Hotel in San Francisco, CA, by President Guido Geerts.

Present:

President Guido Geerts, Tracy Sutherland, AAA Executive Director (partly), and approximately 25 members of the SET Section were present.

**President’s and Committee Reports**

**Transformative Technologies Workshop:**

Tracy reported that the 1st Annual SET Transformative Technologies Workshop was an amazing event. It was the high point of the AAA Annual Meeting. Tracy thanked SET for being the coolest section.

Carol Brown asked Tracy to consider a coolest section designation for SET on the AAA website.

**JETA:**

Printing on demand of JETA is a pilot project that may serve as a model of all sections. Print on demand allows JETA to maintain a print version, which is good for its image. The print on demand model consists of a fixed set-up amount plus per-page charges. Volume 6 (80 pages) allows for savings of $4,000 over the cost under the previous model. A unanimous vote was taking about moving forward with the limited inventory model.

Dan O’Leary inquired about hidden costs. Under the new model, there no longer is a paper copy for each section member, only those who request one.

There were 16 ICI citations of JETA in its first five (5) years. Carol Brown mentioned that JETA is not in indexes, which is an issue. Inclusion in the Web of Science requires previous citations. Pre-publication versions of papers may be posted on ACM, IEEE and/or SSRN, plus the authoritative version in JETA.

Editor’s report: Dan O’Leary reported that there were 16 submissions, of which four (4) are promising to pass the peer review process.

Editor succession: Alex Kogan became incoming editor effective June 1, 2010, and will be editor effective June 1, 2011.

**Awards:**

Best paper at the SET Workshop

Amelia Baldwin announced that this years’ award winner was Brian Teeter.

Outstanding Dissertation

Carlin Dowling announced that this years’ award winner was Frederik Gailly, Gent University, "Operationalization of Business Ontologies: Representation, Formalization and Application."

Notable Contributions to Research

Alex Kogan announced that this years’ award winner was Andreas Nicolaou.

Outstanding Educator

Alex Kogan announced that this years’ award winner was Sevin Grabski.

Outstanding Service

Alex Kogan announced that this years’ award winner was Dan O’Leary.

Miklos Vasarhelyi recommended to nominate Ed Blocher, founder of the SET section, for a special award next year.

Mid-Year Meeting:

The Mid-Year meeting will be held in cooperation with the Information Systems Section, January 2011 in Atlanta, GA. The submissions will be administered through the online SPRS system. Paper submission due date is September 15, 2010.

Research Workshop:

There were 49 attendees at this year’s workshop, of which ten (10) were Ph.D. students. In total, 22 papers were presented, of which only 3 had submitted abstracts only. The proceedings have more pages than ever before. Move the submissions due date up by one week for next year.

Executive Committee:

Guido Geerts reported that this year the Executive Committee held two face-to-face meetings and regular conference calls. The SET activities of the year comprised the mid-year meeting, the annual meeting, the annual SET Research Workshop, the annual SET Transformative Technologies Workshop, presence at regional meetings, a newsletter, the section website, presence on the AAA Commons, the Education and Research Committees and, last but not least, JETA. The Committee worked on an operations manual that is in progress. The long-term strategic objectives are as follows:

* Education committee membership survey
* Research committee papers
* JETA
* Research Workshop
* Transformative technologies workshop
* Connections to practice
* Differentiation from other sections

The section received sponsorship of $10,000 (second year of a three-year commitment) from IDEA and $4,000 from Workday. The section members were encouraged thank Bob Cuthbertson and CaseWare Idea for their generous support of the Section. The section’s sources of revenue are the CPE Workshops, the SET Research Workshop and the Workshop on Transformative Technologies.

Education and Research Initiatives:

The Education Committee is going to report at the next meeting. The Research Committee is developing a framework for a white paper.

Regions:

Most regional meetings did not have SET representation on the program over the past year. The members are encouraged to contribute panels, CTLA and lunch speakers.

**Approval of Minutes**

The minutes of the Annual Business Meeting held August 3, 2009, Anaheim, CA were distributed by Ingrid Fisher, Secretary. Stewart Leech mentioned a spelling correction.

Moved: Greg Gerard moved for the minutes to be accepted with the spelling change.

Seconded: Guido Geerts

Carried: Adopted unanimously.

**Treasurer’s Report**

Graham Gal gave the financial report. He reported an ending cash balance increase over the prior year. A discussion ensued over the accounting method used. It is a combination of the cash and accrual methods and makes year-to-year comparisons more difficult. Examples discussed included dues revenue, CPE Workshop registration fees and JETA-related expenses. Graham explained that the AAA HQ performs the book-keeping and accounting function. It provides the numbers to the section.

Graham Gal presented the financial position of the Section. He noted that there was a change in the fiscal year. Therefore the 2009-10 amounts cover a short year of 9 months and are not readily comparable to the prior year’s financial reports. The report was accepted unanimously by vote.

**New Officers and Committee Appointments**

Incoming Section President Greg Gerard presented the new officers based on the results of the election.

President: Greg Gerard

President-Elect: Graham Gal

Vice-President Academic: Ingrid Fisher

Vice-President Practice: Tom Lamm

Secretary/Treasurer: Brigitte Muehlmann

Greg Gerard also presented the incoming committee chairs and editors:

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| Webmaster and Newsletter Editor |
| Webmaster | Rob Nehmer |
| Newsletter Editor | Murphy Smith |
| Committee Chairs |
| Research Committee | Andreas Nicolaou |
| Education Committee | Janie Chang |
| Membership Committee | James Worrell |
| CPE Committee | Julie Smith David |
| Regions Committee | Nancy Uddin |
| Publications Committee | Miklos Vasarhelyi |
| Workshop Committee | Amelia Baldwin, Carol Brown, and Graham Gal |
| Chairs Awards Committees |
| Awards Committee | Alex Kogan |
| Outstanding Dissertation Award Committee | Carlin Dowling |

**Incoming President’s Remarks**

Incoming President Greg Gerard presented the Distinguished Service award to Past-President Guido Geerts. Outgoing President Geerts remarked that there is a team in place to continue the work of the Section. President Greg Gerard discussed his objectives for the next year:

1. Define SET section research.
2. Creating a draft version of an “Operations Manual” for the Section.
3. Organize a CPE session on emerging technologies that improves our collaboration between the SET section and accounting practice.

**Adjournment**

The meeting adjourned at 3:35 p.m.

The next Annual Business Meeting will be held at the 2011 Annual Meeting in Denver, CO, at a time and date to be determined.

Respectfully Submitted, Brigitte Muehlmann, Secretary/Treasurer