

American Accounting Association
Artificial Intelligence/Emerging Technologies Section

Minutes of the Annual Business Meeting

Eisenhower, Marriott Hotel, Washington DC

August 7, 2006

Opening:

The Annual Business Meeting of the Artificial Intelligence/Emerging Technologies Section was called to order at 2:00 pm on August 7 2006 in the Eisenhower Room of the Marriott Hotel, Washington DC by President Andy Lymer.

Present:

President Andy Lymer and 40 members of the Section.

A. Approval of Minutes

The minutes of the Annual Business Meeting held on August 9, 2005, San Francisco, CA were distributed by Roger Debreceeny, Secretary/Treasurer.

Moved: That the minutes of the 2005 Annual Business Meeting as distributed be adopted.

Moved: Grabski. Seconded: Arnold. Adopted unanimously.

B. President's Report

President Andy Lymer presented his report. He discussed the progress being made on the Section's web site overhaul. He demonstrated the new web site and explained some of its features. The new web site should be available shortly. He also thanked all officers for their help in moving the section forward.

C. Treasurer's Report

Secretary/Treasurer Roger Debreceeny presented the Treasurer's report. He noted that the data he received from the AAA Office was to June 2006. He expects that the cash outflows will exceed the cash inflows with \$4,000. This would result in a cash balance of approximately \$35,000.

Moved: That the Treasurer's report be adopted.

Moved: Dull. Seconded: Morris. Adopted unanimously.

D. Awards

President Andy Lymer presented the following Section awards for 2005/2006:

Outstanding Researcher: Stewart Leech, University of Melbourne

Outstanding Educator: Margarita Lenk, Colorado State University

Outstanding Dissertation: Mark Cecchini, University of South Carolina – Columbia

E. By-Laws Committee Report

Sev Grabski presented a summary of proposed By-Law Changes (see appendix).

Moved: Acceptance of the proposed by-law changes.

Moved: Vicky Arnold. Seconded: Carol Brown. Adopted unanimously.

Peter Gillett noted that the following motion, which was tabled at the 2005 business meeting, needed to be addressed again: "That the words "who are elected by ballot at the preceding national meeting" in Clause VII E be replaced by "who are elected through electronic vote at the same time the Section Officers are elected." "

Alex Kogan moved to redraw the motion:

Moved: That the motion above be redrawn.

Moved: Arnold. Seconded: Morris. Votes: 37 in favor, 2 against, 1 abstained.

F. Slate of Officers

President Andy Lymer presented the following Slate of Officers that had previously been presented to the membership and subject to electronic voting:

President: Sev Grabski

President-Elect: Rick Dull

Vice-President: Roger Debreceeny

Secretary/Treasurer: Guido Geerts

President Andy Lymer turned over the meeting to incoming President Sev Grabski.

G. Reports

President Sev Grabski reported on his priorities for 2006/2007. His main goal is to significantly increase the membership of the Section. He plans an increased involvement of the section at the regional level and to better articulate the added-value of being a member of the AI/ET section.

Mid-Year Meeting:

Sev Grabski reported that Greg Gerard and Ingrid Fisher would be the co-ordinators for the 2007 Mid-year Meeting. Members were encouraged to submit papers to both JETA and the Mid-year meeting.

Membership:

Ram Sriram reported a further decline in the membership. He suggested a mass mailing once the new web site is available.

Annual Meeting:

Guido Geerts presented the report on the 2006 Annual Meeting. The section received 25 papers of which 18 were accepted. The program consisted of 2 panels and 4 concurrent paper sessions. Saheed Roohani will be the program coordinator for the 2007 Annual Meeting.

Publications Committee:

Vicky Arnold presented the Publications Committee report.

The committee decided to discontinue the “discussion forum” based on lack of interest.

Dan O’Leary was selected as the new editor of JETA starting August 2007.

The committee further reported that the AAA will charge an additional \$15 for members who want a hard copy of the section journal (JETA).

JETA:

Miklos Vasarhelyi, Editor of the Journal of Emerging Technologies in Accounting (JETA), reported that the third issue of JETA will have eight articles and will be published shortly. He presented the 2005/2006 “Best Reviewer” awards to Roger Debreceeny and Alex Kogan.

Research Workshop:

Severin Grabski presented the report on the Research Workshop. Carol Brown, Sev Grabski, and Amelia Baldwin were co-chairs of the 2006 Research Workshop. There were 39 attendees. The following two papers received a “best paper award:”

1. “A Cognitive Model of Tax Problem Solving” by Brigitte Muehlmann and Roland Hubscher.
2. “Change In Accounting Language: A preliminary Examination of Accounting Pronouncements” by Margaret R. Garnsey.

H. Election of At-Large Members of the Nominating Committee

President Sev Grabski called for nominations for At-Large Members of the Nominating Committee. The following nominations were received:

- Yu Cong –Towson University
- Ingrid Fisher – State University of New York at Albany

Moved: That nominations be closed.

Moved: Vasarhelyi. Seconded: Kogan. Adopted unanimously.

Yu Cong and Ingrid Fisher were declared elected.

I. Other Business

President Sev Grabski presented outgoing President Andy Lymer with the Section Distinguished Service Award in recognition of his work as president during 2005/2006 and prior to this up to and including his role as President Elect.

Adjournment:

Meeting was adjourned at 3:31 pm by President Sev Grabski. The next Annual Business Meeting will be held at a time and date to be advised at the 2007 Annual Meeting.

Minutes submitted by: Guido Geerts, Secretary/Treasurer.

Appendix

Summary of Proposed By-Law Changes

Reassignment of Responsibility

1. Role of Secretary-Treasurer to now include activities that were previously assigned to the Historian position & Elimination of the Historian Position, and to also ensure that the minutes be published on the Section website.

Rationale - Ensure information availability with minutes publication and consistency with current practice; duties of Historian and Secretary Treasurer are very similar, never really had utilized Historian position.

2. Chairperson of the Education Committee is given the explicit responsibility for coordination of CPE sessions submitted on behalf of the Section.

Rationale - To have the By-laws consistent with the current operational procedures.

3. Regional Coordinator is assigned to responsibility of providing half-yearly reports on regional activities for the newsletter and website.

Rationale - Provide better information sharing on Section activities.

4. Eliminated a portion of the assignment of the Publications Committee that really belongs to the Research Committee. Also included that JETA abstracts and bibliographic information will be published on the section website, while JETA itself is available through the AAA website or whatever on-line publication process the AAA deems appropriate.

Rationale - Clarify roles and responsibilities.

5. The Publications Committee is given the responsibility for the nomination of Newsletter Editor and Web Master when these positions become vacant.

Rationale - Both are Editors of publications of the Section, and oversight should be provided by the Publications Committee.

6. The Workshop Committee needs to provide details on the workshop program, including abstracts, for publication on the Section website within 30 days of the workshop.

Rationale - Ensure that Section activities are published and information shared.

7. Name and responsibility change from Notable Contributions to the Literature Award Committee to Awards Committee. Also changed the name of the Notable Contributions to the Literature Award to the Outstanding Researcher Award. The Awards Committee will be responsible for both the Outstanding Researcher Award and the Outstanding Educator Award.

Rationale - To have the research award match current practice and for parallelism in the awards, also the current version of the By-laws did not have a committee in place for the Outstanding Educator Award.

Web Site Related

8. Include Webmaster as ex-officio member of the Publications Committee.

Rationale - The Web Site is probably the most readily accessible publication of the section. Oversight by the Publications Committee is appropriate.

9. Listed Web Site as item C under Publications of the Section.

Rationale - The website is a critical publication of the section.

Odds & Ends

10. Re-named the Officer Board to the Executive Board

Rationale - Consistency with website and current use.

11. Eliminated the wording regarding appointments for the initial three years of the existence of the Publications Committee.

Rationale - Elimination of non-relevant text.