

Minutes - AAA IS Section Executive Committee Meeting

Date: 7 January 2010

Location: Clearwater, Florida

Present: Vern Richardson, Mary Curtis, Carlin Dowling, Chih-Chen Lee, Rick Dull, Elaine Mauldin, Uday Murthy, Paul Steinbart, Ronny Daigle, Kevin Kobelsky

Visitors: Kevin Stocks (AAA President Elect); David Boynton (AAA Liaison to Sections and Regions) and Alex Metz (AAA Member Services Coordinator)

Apologies: Kathy Hurtt, Martha Eining, Marcus Odam.

Vern Richardson called the meeting to order at 3.37pm.

AAA activities - Kevin Stocks (AAA President Elect)

- Attendance at the annual meeting was near record levels and membership statistics are consistent
- AAA staff roles being remodelled to better serve members. David Boynton is the person to contact.
- AAA annual meeting is in San Francisco in 2010, Denver in 2011 and Washington in 2012.
- AAA is in process of revising and updating the by-laws which haven't been changed for 20 years. The proposed changes will be sent soon for discussion and responses before being voted on. Recommended changes include:
 - Restructuring and renaming of executive committee and council.
 - Executive committee to become Board of Administrators
 - Executive council's role to be expanded
 - 3 year elected position to give continuity
 - Council's role will include nominating half the slate of positions each year (the other half to be nominated by the nominating committee)
 - Council to staff award committees to ensure broader representation of sections (rather than the current appointment by the President).
 - Life membership rules to be changed slightly
 - Concept of ability to pay to be integrated into payment of dues
 - Vice Presidents on executive committee are currently named – the names will be removed to give more flexibility in addressing issues as they arise
 - Standing committees to retain same structure but scope to be broadened
- Sections/Regions/Groups websites to be standardized to ensure AAA branding is evident
- Currently there is no mechanism to dissolve sections, some which only have a few members. AAA looking into how this should be handled.
- AAA national is requesting sections/regions/groups to review by-laws in line with the changes (when passed) to ensure consistency with AAA national by-laws

- AAA national is open to suggestions encouraging sections to be involved at a national level and provide feedback.
- In response to this request, Vern commented that:
 - the recent publication of AIS papers in TAR is a positive for the IS section and it is hoped that the new editor will continue to ensure TAR includes high quality papers representative of the different sections that comprise the AAA
 - concerns had been raised regarding the increase in the annual meeting dues, particularly for schools facing financial constraints and it is hoped that AAA national considers this in future years
 - concerns have been expressed that the increase in the number of papers being accepted for the annual meeting is leading to a decrease in quality and is impacting attendances at sessions.

Vern thanked the AAA president elect for attending the meeting.

Vice-President's Report – Mary Curtis

- There are ongoing discussions regarding what information should be private or public on AAA commons. Mary requested opinions be sought.
- The AAA has implemented controls to identify and address the issue of the same paper being submitted to multiple sections.

2010 Mid Year Meeting Report – Rick Dull

- 105 registrants before on-site registrations; equal to total number of registrants in 2009.
- Cost charged to registrants is less than the cost of food; the section is significantly subsidizing the mid year conference
- Students from the University of South Florida are providing technical help and projectors. The students will be thanked for this support at lunch on the final day.
- There was some discussion on why the AAA doesn't provide projectors.
- PhD Information Conference:
 - 16 prospective doctoral students and 12 doctoral students
 - Conference is funding using the KPMG funding
 - Next year the IMA has indicated that they may provide some funding for the IS section doctoral consortium similar to the funding they provide for the Management Accounting doctoral consortium.

2011 Mid Year meeting – Mary Curtis

- The meeting will be in Atlanta
- Meeting is co-locating with Management Accounting Section. Issues regarding what this actually means in relation to registration to attend sessions, receptions, etc still to be resolved.

Treasurer's Report – Vern reported on behalf of Marcus Odom

- Vern tabled a report (see attached report)
- Membership has decreased by 27 full members and 10 associate members.
 - There was discussion regarding conducting a survey of current and past members. Kathy Hurtt (Membership Services) and Carlin Dowling (Secretary) will undertake this.

- Journal costs increasing
 - There was discussion regarding the extent to which the section is subsidizing the journal and the feasibility of this. Vern to request the Research and Publications Committee to investigate.

Membership Services Report – Vern reported on behalf of Kathy Hurtt that there were no issues to report.

Research and Publications Report – Vern reported on behalf of Martha Eining.

- Ronny Daigle reported on the papers submitted for the education sessions:
 - 7 education papers were submitted, 5 accepted for concurrent sessions, the other two were accepted for the research forum
 - As there are two best paper awards for the education papers (the case award and the best education paper), it is important to ensure that the top two papers receive an award.
- Rick Dull reported that a decision was made to not designate the papers nominated for consideration of the best paper award to reduce the potential for some sessions to be less well attended
- C3 was posted on AAA commons late November. Past C3 projects are in the process of being migrated to the AAA commons.

Notable Contributions to Literature Award – Vern reported on behalf of Dan Stone (who was running a session at the Doctorial Conference).

- A blast email has been sent calling for nominations
- There was discussion that doctoral who are reading seminal papers be asked to suggest possible recipients.

Outstanding Dissertation Award – Vern reported on behalf of Sandy Richtermeyer

- A call will be issued shortly

Website Editors Report – Vern reported that

- TerryAnn Glandon spent considerable time at short notice on updating the website. Vern recorded a special thanks to TerryAnn who has been undertaking this role for several years. A new person had been appointed, however they were unable to fulfil the role and TerryAnn stepped back in a short-notice.

Newsletter Editors' Report – Vern reported on behalf of Marcia Watson that there is nothing to report.

New Business - Joint AISEA/IS Section Education Journal

Following the motion moved at the annual meeting executive meeting, Mary Curtis tabled a proposal that the AIS Educators Journal be jointly published by the Accounting Information Systems Educator Association and the IS Section of the American Accounting Association. The journal will include education-oriented research, classroom applications and tools. The proposed journal is to be funded by outside sponsorship (not currently in place) and the remaining balance will be proportionally charged to members of AAA-IS and AISEA based on membership numbers. This was followed by discussion that the section would likely be looking at

contributing 75% of the costs, which will also be significant because of the AAA designation.

- Because the journal will have the AAA designation, it will incur a cost of at least \$27 per page. However, this cost is after the AAA has absorbed some costs and it is unclear whether the AAA will charge a higher price because the journal is to be jointly produced by a non AAA body.
- Solutions will also have to go through the editorial process (at \$27 per page).

There was also discussion regarding the acceptance rate that the AAA may impose on the journal.

JIS – Paul Steinbart tabled a report.

- There were four academic articles in the spring issue
- The special issue is progressing well
- Vern expressed that concerns had been raised re the small size of the last issue. Paul replied that this due to the change of editors, but this is now over.
- JIS is in Scopus now.

Annual Meeting – Kevin Kobelsky reported.

- 36 papers had been received at the time of the initial deadline.
- The AAA extended the deadline by another week. An announcement will be made during the annual meeting.
- More than 25 members volunteered to review/discuss/moderate.
- There was some discussion regarding the paper dialogue sessions and the importance of these sessions having a good moderator and not being perceived as second rate papers.

Vern thanked everyone for their attendance and participation.
The meeting closed at 5.43pm.

Submitted by Carlin Dowling, IS Section Secretary 2009-2010.

Attachments:

1. Treasurer's Report
2. JIS Editor's Report

IS Section Treasurer's Report
Mid-Year Meeting Update
January 2010

NOTES:

1. Total membership dues were down last year due to being down 27 full members and 10 Associate members. We are at our lowest membership level for the past several years.
2. I am not sure why we are down about \$3000 in Interest Income? I will have to look into it to see where this money comes from.
3. Journal subscriptions were down about \$4000 from last year, however our submission fees and royalties were up. Overall, the income from the Journal was down about \$2400.
4. In addition, the cost of the Journal was up about \$12,500 from the previous year. This is primarily due to Printing and AAA Staff Support increases which are most likely due to the larger issues. This also resulted in an increase in mailing costs. For this year, we have increased the Editor's Fees. Overall, the Journal lost over \$20,000 last year.
5. We did have some money from the Annual Meeting CPE that helped to offset the cost of our breakfast.
6. Last year's Mid-Year Meeting was up in attendance from the previous year, but was still lower than desired. The cost overage for the Mid-Year Meeting was about \$11,000 which was less than the previous year. Hopefully, we can select locations that will increase attendance in future years. Last time we were here in Clearwater the meeting was well attended and the hotel costs were quite a bit lower. The largest costs are the Hotel/Food/Bev and the Audio Visual for the meetings.

All in all, we are doing okay. We had a balance of \$129,862.51 at the end of FY09. We have the KPMG support and hopefully that will continue.

I have begun receiving the expense reimbursement requests from the Information Session attendees. We are reimbursing up to \$600 for their travel expenses (air, shuttle, parking) and we are providing them with lodging (which will be reflected in our Hotel expense for the meeting).

Fiscal Year End Report

| Item of Interest | August 2006 | August 2007 | August 2008 | August 2009 | | | | | | | | | | | | | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Membership | | | | | | | | | | | | | | | | | | | | |
| Full members | 614 | 608 | 635 | 608 | | | | | | | | | | | | | | | | |
| Assoc members | 69 | 84 | 80 | 70 | | | | | | | | | | | | | | | | |
| Total Members | 683 | 692 | 715 | 678 | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| Cash Flow Statement | 2005-06 | 2006-07 | 2007-08 | 2008-09 | | | | | | | | | | | | | | | | |
| Beginning Cash Balance | \$90,562.66 | \$76,430.73 | \$159,607.44 | \$152,092.66 | | | | | | | | | | | | | | | | |
| INFLOW: | | | | | | | | | | | | | | | | | | | | |
| Total Dues | 12990.00 | 12195.00 | 15090.00 | 13854.00 | | | | | | | | | | | | | | | | |
| Total Journal* | 8999.94 | 24078.28 | 24212.55 | 21813.98 | | | | | | | | | | | | | | | | |
| Annual Meeting CPE | | | | 1181.00 | | | | | | | | | | | | | | | | |
| Annual Meeting | 31960.00 | 30850.00 | 23685.00 | 22620.00 | | | | | | | | | | | | | | | | |
| Mid-year Meeting | 3117.60 | 3925.59 | 3247.97 | 363.39 | | | | | | | | | | | | | | | | |
| Other (interest) | | | | | | | | | | | | | | | | | | | | |
| TOTAL INFLOW | \$57,067.54 | \$71,048.87 | \$66,235.52 | \$59,832.37 | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| OUTFLOW: | | | | | | | | | | | | | | | | | | | | |
| Total Journal | 40800.71 | 38431.36 | 29697.74 | 42138.30 | | | | | | | | | | | | | | | | |
| Annual Meeting | 1279.00 | -268.94 | 31.10 | 1985.00 | | | | | | | | | | | | | | | | |
| Mid-year Meeting | 24337.34 | 21984.55 | 39105.13 | 33530.62 | | | | | | | | | | | | | | | | |
| General/Admin# | 3863.53 | 1920.01 | 2891.05 | 3186.42 | | | | | | | | | | | | | | | | |
| Committees/Officers | 918.89 | 805.18 | 2025.28 | 1222.18 | | | | | | | | | | | | | | | | |
| TOTAL OUTFLOW | \$71,199.47 | \$62,872.16 | \$73,750.30 | \$82,062.52 | | | | | | | | | | | | | | | | |
| NET FLOW | (\$14,131.93) | \$8,176.71 | (\$7,514.78) | (\$22,230.15) | | | | | | | | | | | | | | | | |
| Reserve for future midyear meeting | | 75000.00 | | | | | | | | | | | | | | | | | | |
| Ending Cash Balance | \$76,430.73 | \$159,607.44 | \$152,092.66 | \$129,862.51 | | | | | | | | | | | | | | | | |

* Includes: advertising, subscriptions, submission fees, sales of back issues, and royalties
 # Includes: postage, AAA support, credit card fees, awards, officers and committees, annual meeting

New JIS subscription fees began in 2007
 New commitment of support of \$25,000 a year for 3 years, beginning 2008

Comments

JIS Submissions Data Calendar Years 2008-2009

| | <u>2008</u> | <u>2009</u> |
|-------------------------------------|-------------|-------------|
| Submissions | 29 | 33 |
| Editorial Rejects | 3 | 3 |
| Net Submissions | 26 | 30 |
| Accepted | 5 | 2 |
| Revise & Resubmit | 3 | 11 |
| Reject | 17 | 11 |
| Pending (under review) | 1 | 6 |
| Final Decisions | 22 | 13 |
| Acceptance Rate (%submissions) | 19% | 7% |
| Acceptance rate (% final decisions) | 23% | 15% |
| First round reject | 16 | 11 |
| Second round reject | 1 | 0 |
| First round reject % | 62% | 46% |
| Second round reject% | 10% | 0% |