

**MINUTES**  
**Officers and Trustees Meeting**  
**Academy of Accounting Historians**  
**At the “Accounting in Economic Recovery and Reform” conference**  
**Sponsored by the Accounting Hall of Fame and the Academy of Accounting Historians**  
**Ohio State University, Columbus Ohio**  
**Saturday, October 2, 2010, 7:00 AM – 8:00 AM**

The meeting convened at 7:00 AM.

Present: Greg Waymire (president, chair), Richard Baker, David Dennis, Dale Flesher, Dan Jensen, Yvette Lazdowski, Jim McKinney, Barbara Merino, Stephanie Moussalli, Gary Previts, Jennifer Reynolds-Moehrle.

**1. Awards to be announced at Saturday luncheon meeting**

- 2010 Hourglass Award to Tom Tyson, presented by Greg Waymire
- 2010 Innovative Teaching Award to Tom Tyson presented by chair David Dennis
- 2010 Life Membership Award to Tom Lee, presented by Jim McKinney
- 2010 Schoenfeld Award, not presented this year due to lack of applications
- 2010 Burns Biographical Research Award to Laurie Barfitt (absent) and Dan Jensen, presented by chair Ed Coffman
- 2010 Vangermeersch Manuscript Award to Mike Doron, presented by chair Gary Giroux

Reynolds-Moehrle will issue checks for the Vangermeersch recipient and 2 Burns recipients. Checks have been sent for the other awards that receive monetary awards. Dan Jensen and Jim McKinney will take pictures of awards ceremony.

**2. President’s report: strategy**

Waymire and Previts discussed how best to approach the AAA concerning possible affiliation. McKinney suggested sending out survey to AAH members to see what breakdown is in favor of affiliation.

Previts reviewed the history of the AAH and AAA affiliation question. In about 1973, accounting historians approached the AAA about creating a committee or section (at that time, the AAA had no sections). Bob Anthony objected on the grounds that there had just been a history committee three years earlier. So the accounting historians started their own organization, the AAH. In 1974, the tax association, which had been similarly rebuffed by the AAA, was created by Larry Crumbley using the AAH as a model. In 1978, the ATA was accepted as an AAA section, thus establishing a precedent for the affiliation with a previously independent organization.

Waymire asked McKinney what core objections to AAA affiliation were held by the opponents whom McKinney spoke to at the recent meetings in New Zealand and San Francisco? One was that they did not want to have to pay to become members of the AAA. Previts said they could perhaps be grandfathered in.

Possible loss of about one-third of the current membership if AAA affiliation is pursued was discussed. Hoped-for gain of larger numbers, both domestic and international, as a result of AAA administration. About 25% of AAA is international.

Reynolds-Moehrle asked how the AAH 501c status would be affected. AAA has a lawyer who can advise on that.

Some discussion of whether the international market is the growth area, given the relative youth of those interested in accounting history abroad. In 1970s, the AAH and AHJ were the only organization and journal in the world on accounting history. Today, interest, organizations, and

journals are far more widespread. Some discussion of the unique value of AHJ and AAH in the more competitive market.

### **3. Editorial appointment, AHJ**

An email to members should be sent asking for suggestions for an editorial appointment, since Dick Fleischman intends to step down. Waymire will speak to Dick. Some discussion of possible replacements took place.

### **4. Budget Update / Treasurer's report / Dues increase**

AAH is at approximately break-even for this year. Earnings on CDs are negligible, less than 1%. The endowment has dropped, affecting the 2010 awards.

Reynolds-Moehrle has received an engagement letter from our independent auditor, proposing to charge \$2,200, the same as for the last six years.

Essentially, the institutional (library) dues are supporting the AAH.

The next dues billing is due about November 1. It should include a dues increase, approved at the executive committee meeting of February 22. At that meeting, it was decided that dues would increase gradually from \$45 to \$60.

### **5. Update on nominations**

Committee chairman Cheryl McWatters is working on this. A call for nominations was recently emailed to the membership. Current officers Reynolds-Moehrle, Lazdowski, and Moussalli are willing to continue to serve.

### **6. Research conference, University of Maryland, College Park, MD, June 2-4, 2011,**

Conference plans, by Jim McKinney

A call for papers needs to be issued soon. Discussion of possible external financial support took place, and of the possibility of having speaker(s) from the AICPA due to its 125<sup>th</sup> anniversary.

### **7. Accounting Historians Notebook, Jim McKinney**

Possible addition of informal blind review of articles. Is intending to add international conference proceedings or other information to the AHN.

### **8. Possible CPE on accounting history for AAA meeting, 2011 Denver**

Discussion points included restricting this to a half-day session (4 hours), preferably on Sunday; the need for a paradigm for the session and a target audience, so this can be proposed to the AAA; ideas that would be attractive to people in doctoral programs; one subject should be how historical data can be found / collected, including the University of Mississippi's digital accounting material; what speakers should be invited – academic entrepreneurs with an appreciation of the breadth of applicability of historiographical work.

The meeting adjourned at 8:00 AM.

Respectfully submitted,  
Stephanie D. Moussalli, Secretary