

The Academy of Accounting Historians
Minutes for the Meeting of the Officers, Trustees, Committee Chairs and Editors
Dublin, Ireland - March 24, 2006

The Meeting was convened at 12:30 pm Friday, March 24th in the Robing Room Upper Level of O'Reilly Hall, University College Dublin, Stillorgan Rd, Dublin Ireland. An agenda packet was supplied by Professor Carmona.

Attending: Esteban Hernandez-Esteve, Salvador Carmona, Steve Walker, Gary Previts, Marta Macias, Luca Zan, Cheryl McWatters, Yannick Lemarchand, Miklos Vasarhelyi, Oktay Guvemli, Mine Aksu (arrived at 1 pm), Shyam Sunder (Guest). Professor Dan Jensen arrived immediately upon the end of the meeting having been delayed due to air travel issues.

1. Professor Shyam Sunder of Yale University, President-Elect of the American Accounting Assn. presented an outline of a project for a Global Accounting Archive which would be undertaken as a cooperative venture among many organizations such as the AAA, the EAA and the Academy. He is seeking members who might be interested in the coalition to begin by defining the scope of the project, potential funding opportunities and strategies for supporting the Archive. President Carmona appointed Professor Previts as the interim liaison for the Academy.
2. President Carmona announced that Professor Dick Edwards of Cardiff University will chair the committee on the Vangermeersch Award.
3. Professor Marta Macias of Carlos III University Madrid was introduced as the new chair of the membership committee. She outlined plans to expand membership among accounting academics with particular attention to areas of the world which were known to be supportive of historical accounting research. The membership trends were reviewed and areas where action is needed were discussed.
4. President Carmona introduced Professor Luca Zan of Bologna who will chair the Doctoral Committee. Professor Zan noted his first steps for the committee will be to evaluate the needs and potential contributions for his committee to consider.
5. Professor Yannick Lemarchand, convener of the 11th Congress of Accounting Historians, provided a draft of the program copy for the July Congress in Nantes. He introduced Professor Cheryl McWatters who is serving as head of the process of reviewing papers. Notifications as to acceptances are being sent out and should be completed soon.
6. Professor Oktay Guvemli reported that the dates of the 12th Congress have been advanced to 20-24 July 2008. Plans for this Congress are progressing well.
7. Professor Previts reported for the electronic dissemination committee. The ProQuest and University of Mississippi sites when combined provide full coverage of all past

issues of the AHJ. Findarticles.com also provides many of the previous issues, however this source is not officially contracted for and is being investigated as to its standing. In order to preserve the relationship with institutional members the Academy wishes to be sure that the most recent issues of the *Journal* during a 12 month period are not put into digitized form so as to preserve the availability of hard copy versions for research and for members. Some discussion was offered as to the potential to place the *Notebook* on line in the future. The first on-line offering was done just recently, but no immediate plans for complete electronic distribution and discontinuing of hard copy were announced.

8. Reports were received from the Center Directors (Professors Dale and Tonya Flesher) at the University of Mississippi and were accepted.
9. The Trustees signed a resolution to appoint Dr. Robert Kee, a faculty member of The University of Alabama, as a Corporation Director. Dr. Kee joins Dr. Mary Stone and Dr. Jim Martin in serving in these legally established positions. Dr. Mary Stone also serves as corporate agent.
10. A first draft of the budget was provided in the financial information provided by Dr. Jennifer Reynolds-Moerhle, the Treasurer of the Academy. The financial statements were reviewed, and the details of the budget were discussed. The budget discussion led to specific questions about the policy of having a balanced budget based on conservative but realistic revenue projections. Concerns were expressed that the revenue projections for institutional members should be reviewed and that a revised version of the break-even budget should be provided by the administration. (Due to the absence of Dr. Jensen, the budget review was delayed until Saturday when Professors Previts and Jensen met. They have provided a proposal for revision to President Carmona, President Elect Walker and Treasurer Reynolds-Moehrle).
11. The Academy Administrator, Mrs. Kathy Rice has expressed an interest in resigning soon. Dr. Carmona will contact her to review the matter and to establish the outline of a succession plan. Professor Previts offered that there is a viable and available three-year bridge arrangement which would continue the administrative structure through 2009 with costs which would be slightly more but manageable in a break-even budget scenario as outlined above. However, there would also be value in establishing a working task force to consider the longer term administrative structure for the Academy assuming the bridge arrangement concluded at the end of that period. President Carmona agreed to contact Mrs. Rice to begin to work through the relevant details. Dr. Walker, President elect was asked to begin a study of the longer term administrative structure. [Relevant Facts: The Academy is incorporated in the State of Alabama and also has Tax Exempt Status with the US Internal Revenue Service as a 501 (C) 3 organization.] Dr. Carmona will advise the parties involved as to the next steps. Dr. Previts is prepared to undertake the bridge administrative agreement when and if directed to do so.