

**AAA Management Accounting Section
Executive Committee Meeting - Notes
Thursday, January 9, 2020
5:15 pm - 6:45 pm
Meeting Room 339 – Level Three
Hilton Americas-Houston, Houston, TX**

Original items in grey background; minutes in white background

Attendees

Executive Committee members: Alan Webb, Isabella Grabner, Anne Farrell, Ivo Tafkov, Monte Swain, Markus Arnold, Margaret Shackell, Kristy Towry, Brian Vansant, Eva Labro, Steve Buchheit, Kip Krumwiede, Raef Lawson, Ken Witt, Willie Choi, Sven Modell, Jason Brown, Amal Said, Drew Newman, Jeremy Bentley, Matthias Mahlendorf, Davinder Valeri

Other attendees: Adam Presslee, Ann Dzurainin, Ella Mae Matsumura

1. Call meeting to order and introductions (Alan Webb; 3 minutes)

- Meeting to order at 5:15 p.m., followed by introductions.

2. Approve prior minutes (Ivo Tafkov; 3 minutes)

- a) For the January 2019 Executive Committee meeting, refer to Supporting Documents, pp. 1-6, to be approved by entire Executive Committee.
- b) For the August 2019 Operating Committee meeting, refer to Supporting Documents, pp. 7-12, to be approved by Operating Committee.

- Prior minutes were approved without any changes.

3. Secretary/Treasurer's report (Ivo Tafkov; 10 minutes); refer to Supporting Documents, pp. 13-20

- a) Update on section financials:
 - i) Meetings
 - ii) Q1 cash position
 - iii) Membership
 - iv) PhD Fund

- Increased cost for "Hotels, rooms, food, beverage" (40% increase for 2019 Midyear Meeting compared to 2018 Midyear Meeting, and 37% increase for 2019 Annual Meeting compared to 2018 Annual Meeting).
- The 2019 Case Conference had a surplus of \$4,696 due a \$5,000 increase in contributions from the IMA.
- For FYE 5/31/2019, the net outflows were (\$34,208). Net outflow (in this and in prior years) were primarily due to losses on the Midyear Meetings. For the 2020 Midyear

Meeting the section introduced a \$100 registration fee for doctoral students and a \$50 fee for submissions to help prevent a loss on the meeting. The section also increased the conference registration fee for the 2020 Midyear Meeting by \$25 and took steps to reduce costs where possible.

- The Section has an available cash balance of \$8,195.33 on 8/31/2019.
- The Section ended the 2019 membership year with 808 regular full members and 211 student members which is a decrease in membership of 3 members over last year. Additionally, whereas student membership has increased by 15 student members, regular full membership has dropped by 18 members.
- Thanks to the support of the MAS PhD Student Fund, 19 students accepted to the 2020 PhD mentorship program, which is now a part of the Doctoral Colloquium, will receive up to \$500 as a reimbursement of conference-related travel costs.
- Noted the cost savings benefits the Case Conference has experienced because the event is held at a university facility.
- It would be beneficial for the MAS Executive Committee to receive Q2 financial statements before the Midyear meeting in January.
- **Alan Webb** to follow-up with the AAA to see if it is possible to get quarterly financial reports sooner.

4. Proposed revisions to *Operating Policies and Procedures Manual*; refer to Supporting Documents, pp. 21-27 (**Alan Webb**; 7 minutes)

- a) Revise Co-Lead structure for Annual Meeting and Midyear Meeting/Doctoral Colloquium to formalize involvement of international members going forward.
- b) Establish reserved 'spots' for international PhD students at Doctoral Colloquium in keeping with actual participation in recent years.
- c) Create a new position description for the Chair of the Liaison to Management Accounting Practice Committee
- d) Revise the Impact on Management Accounting Practice Award sample call for nominations to clarify eligibility requirements (i.e., research articles only).

- Proposed revisions were approved.
- We should revise the Co-Lead structure wording for the Midyear Meeting to be consistent with the proposed revisions in Co-Lead structure for the Doctoral Colloquium and the Annual Meeting. **Alan Webb** to make these revisions.
- In the future, consider revising the structure for CGMA Teaching Symposium Committee Lead and MAS/IMA Case Conference Lead- and Co-Lead Directors to also formalize the involvement of international members. This approach may be more appropriate for the CGMA Teaching Symposium than the Case Conference, which does not tend to attract international members. **Alan Webb and Isabella Grabner** to consider such changes.

5. 2019 Teaching Case Conference report (Steve Buchheit; 3 minutes); refer to Supporting Documents, p. 48

- 39 attendees at the conference.
- The conference took place at the BYU's Salt Lake Center. Having the conference at such a venue worked really well.
- Need to encourage more submissions for the next conference that will take place near the University of Alabama.

6. 2020 Midyear Meeting report (Matthias Mahlendorf; 5 minutes); refer to Supporting Documents, pp. 52-53

- a) Submission numbers and quality of submissions
- b) Assessment of the new submission system (All Academic)

- Having introduced a submission fee of \$50, the number of submissions went down to 153 this year, compared to 180, 166, 169, and 162 in the previous four years. However, this did not affect the quality of the accepted papers.
- Switched to a new submission system (All Academics) that is used by AAA. For the submissions process in 2020, All Academic's handling of the discussant assignment should be improved. This year the discussion confirmations had to be collected manually via e-mail and this process was very time consuming.

7. 2020 Doctoral Colloquium report (Willie Choi; 5 minutes); refer to Supporting Documents, pp. 50-52

- a) PhD Student Mentorship program

- Of the 52 accepted students, 18 are enrolled in PhD programs at universities outside of the US.
- The Doctoral Colloquium application deadline was matched with the paper submission deadline for the main conference.
- Received about 10-12 inquiries from students who had missed the Doctoral Colloquium application deadline. Some of them are first or second year international PhD students who are not yet AAA members and, therefore, did not receive the notification email. Possible solution is to email PhD coordinators the information about the Doctoral Colloquium and ask them to distribute to PhD students.
- Some of the non-US PhD applicants did not get a travel authorization from their universities on time.
- 19 applications for the mentorship program were received and all were accepted. Each applicant was matched with a group of 2-3 faculty mentors and received feedback for 20-30 minutes. Students accepted to the mentorship program receive up to \$500 as a reimbursement of conference-related travel costs from the MAS PhD Student Fund.
- Initial inquiries indicate the mentorship program was a success. Survey results from participants in the program will be available in a couple of days.

8. 2020 Teaching Symposium report (Margaret Shackell; 3 minutes); refer to Supporting Documents, p. 53

- Chose a dynamic and motivating plenary speaker and generated a long list of interesting and exciting topics.
- Need to find a way to market the Teaching Symposium to faculty or doctoral students within a 3-hour drive distance from the Midyear Meeting location.
- Need to encourage conference participants to attend the plenary session.
- AICPA support for Teaching Symposium is contingent on attendance.

9. Membership report (Margaret Shackell; 5 minutes)

a) Analysis of 2019 AAA Member survey results

- Member survey results indicate MAS is doing a good job.

10. International Committee Update (Sven Modell; 5 minutes); refer to Supporting Documents, pp. 33-34

a) Exposure for PhD Students and early career researchers to international research environment and job market

- Committee is discussing ways in which MAS can better serve its international members (especially PhD students and junior faculty).
- Committee seeks ways to get more actively involved in the annual and midyear meetings (e.g. organizing panel sessions promoting its work that can further dialogue between US and international members of MAS).
- Committee seeks to stimulate greater international student participation in the MAS Doctoral Colloquium mentorship initiative and greater US student participation in the EAA doctoral mentorship initiative (i.e., facilitating a reciprocal PhD student exchange between US and Europe).
- Sven Modell, Isabella Grabner and Alan Webb to continue to discuss and identify ways of providing US PhD students greater exposure to research being conducted by international members.
- The changes to the MAS Operations Manual just approved to formalize international student participation in the MAS Doctoral Colloquium and encourage breadth with respect to the research methods discussed at the colloquium will be beneficial.

11. Task Force updates

a) PhD student fund (Ella Mae Matsumura; 3 minutes); refer to Supporting Documents, pp. 61-62

i) Status of Operating Document for the fund; planned operating guidelines

- Ella Mae referred meeting attendees to the supporting documents for the meeting.
- Ella Mae's task force will develop the fund Operating Document after reviewing the feedback from this year's doctoral colloquium student mentorship program. The proposed

document will be discussed at the Operating Committee meeting in August at the AAA Annual Meeting.

- At some point the MAS should consider identifying potential outside sponsors for the PhD Fund.
- Need to promote awareness among MAS section members on how they can donate to the MAS PhD Student fund.

b) Data analytics (Ann Dzurarin; 3 minutes)

i) Progress on identifying ways of integrating D & A into managerial accounting courses

- A pre-conference workshop proposal was submitted by Ann Dzurarin to 2020 AAA Annual Meeting education committee to identify ways to use D & A cases in management accounting courses taught.
- Generated many interesting ideas (e.g., D & A courses with different difficulty levels – basic, advanced, etc.).
- Developing an approach for sharing resources in a controlled access environment.

12. Liaison to Management Accounting Practice update (Adam Presslee; 5 minutes); refer to Supporting Documents, pp. 62-63

a) Strategic Finance initiative

b) Strategies going forward for connecting research and practice

- Coordinated the process of producing research summaries for a management accounting research column in *Strategic Finance* (3 summaries have been completed; commitments from the authors of the next 2 summaries)
- Committee is developing a panel session at the 2020 AAA Annual meeting on “faculty residences in organizations” to encourage academics to consider such residencies.
- Committee is meeting on a monthly basis to examine other strategies for connecting research and practice.
- Eva Labro to pass along *JMAR* articles once accepted to be considered by the Committee for inclusion in *Strategic Finance*.
- Consider a workshop on how to write articles/summaries for practitioner journals.

13. Publications Committee report (Markus Arnold, 3 minutes); refer to Supporting Documents, p. 36

a) 2020 *JMAR* Best Paper award

b) Status of draft of procedure for nominating new *JMAR* editors

- Because no nominations for this award were received, the committee reviewed all eligible papers from the 2019 issues of *JMAR* and the papers that had made it to the final round in the previous year (total of 32 papers). It is important to limit the number of papers from which the publications committee finally chooses the one for the award.
- Consider asking *JMAR* editors to indicate whether a paper should be considered for the *JMAR* Best Paper Award after they have made their final decision about the paper, or have them provide their nominations for the best papers in the past year.
- Prepared a short video to celebrate *JMAR*'s 30th anniversary at the Midyear meeting.

- **Markus Arnold** and the Publications Committee will develop procedures and guidelines as to how the future *JMAR* Senior Editor should be selected during the first half of 2020. These will be considered at the Operating Committee meeting in August at the AAA Annual Meeting.

14. *JMAR* Senior Editor's report (Eva Labro, 10 minutes); refer to Supporting Documents, pp. 37-45

- a) *JMAR*'s promotion to A* by the Australian Business Dean's Council
- b) Status of SSCI submission

- Number of submissions has increased in 2019.
- Since mid-November new submissions come in via *Editorial Manager*. All editors have been trained on this system, which likely is going to be much better than the old submission system.
- In December 2019 *JMAR*'s was promoted to the highest A* ranking by the Australian Business Dean's Council!
- The AAA submitted *JMAR*'s application for consideration to be included in the SSCI on 12/10/2019.
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15. Consent agenda reports not discussed elsewhere on the agenda (Alan Webb, 2 minutes); refer to Supporting Documents, pp. 28-63

- No questions or issues were raised.

16. Other topics

- a) Nominating Committee staffing (Annie Farrell; 2 minutes)
- b) EC members should encourage others to nominate colleagues for MAS, AAA awards given at Annual Meeting. Nomination deadlines range from January 31-March 1 (Alan Webb; 1 minute)

- EC members should encourage additional nominations for MAS awards.

17. Other business?

- MAS members will be encouraged to participate in committing to the MAS PhD Student Fund during the MAS Midyear lunch on January 11, 2020.

Meeting adjourned at 6:50 p.m.