

Management Accounting Section 2009 Mid-Year Meeting Minutes (St. Petersburg, Fl; Jan 10, 2009)

Attending: Naomi Soderstrom, Mike Shields, Kari Lukka, Karen Schatole, Kristy Towry, Magret Shalkell, Susan Kulp, Lynn Hannan, Dipankar Ghosh, Wim A. Van der Stede, Leslie Eldenberg, Ken Euske, Ken Merchant, Raef Lawson, Ranjani Krishnan, Joanna Ho, Tim West, Wayne G. Bremser, Ann Gabriel, David Ohey, David Cooper, Chris Chapman, Ramji Balakrishana, Teresa Libby, Laurie Burney and Yuhchang Hwang.

Leslie opens the meeting and announced that the minutes from the last meeting will be available on Commons for approval.

Sue Haka reports on AAA Commons:

The Common is urgently need a manager and/or a small editorial board,. The Section should consider Common as a strategic way and tool to gain/communicate with its members. The Common should emphasize user friendly. Inputs from the Section to the AAA would be appreciated. Different Section's Common need not necessary to be the same; AAA encouraged section to use it strategically.

Leslie,

Executive members of the section are encouraged to subscribe to the Common, we may consider set up Hive facilitate communication among executive members and separate Hives for other purpose for the Section members. Naomi is kindly enough to agree to continue her service on the Common for us for another year. On issues related to the strategic use of the common, one can consider use the common as a gateway to attract and better communicate the practitioners and outside communities. Section newsletter can be post on the "Common,

Mike: commenting that we are too passive in communicating with the section members and the need to be more proactive. Mike suggests on e-mail blasts sent to members provide online linkage to the different functions of the Common. Members can directly access to newsletter and other useful information at the Commons.

Kari: suggests including interesting interview clips, short articles to the Commons.

Leslie points out the problem is that we do not have the "volunteer" for the common. Will form task force on issues related to quarterly newsletter and the Common.

Yuhchang, reports on financials. The mid-year conference costs accounts for 83% of our annual inflows and is increasing at an alarming rate. The section need to consider means to manage it financials.

Leslei: Tax section and audit section restrict the number of hotels for their conference and negotiate contract directly by itself instead of via AAA. We may want to take the control of contract negotiation.

Susan: AAA's staffs were able to generate huge number of bids from potential hotels for a short notice, we do not have the expertise and resources for such a contracting activity.

David Cooper: Mid-year conference is critical to the Section. However, conference registration fee is actually is not expensive as compare to the total costs incurred to attend the conference. We may consider to increase registration fee.

Ken Euske: agrees with increase in the registration fee indicating, the European managerial accounting Conference rate is 500 in Euro. Australia conference is about \$400. However, the conference site selection needs to be sensitive to participants from abroad. According to his estimates, 1/3 of the

membership of our Section is foreign members. 25% of this conference participants are from Europe. The St. Petersburg site violates the rule of having conference situated on the main gateway city.

Mike:

Leslei: will assign a task force for rate setting and site selection policy, Kristie will work with Yuhchang on registration fee issue.

Rick reports on JMAR:

Ramji: Need committee inputs for more quality submission to JMAR, suggested the section should consider a model of conference within a conference. Similar to the Car conference, JMAR should explicitly commit to 3 to 4 papers from conference submission for fast-track review publication and lengthening the presentation time to 45 minutes for such papers.

David: concerns this might irritate the people whose paper would not be selected for JMAR.

Mike: the concern is who has the control for paper review and assignment for reviews for the conference and JMAR. He worries whether the editorial board can handle the sudden surge of submissions.

Wim: the decision right issue need to be resolved.

Leslie concluded that Ramji, Kristy and Rick will work on this issue. Also, Karen and Kristy need to coordinate to better communicate to the potential participants on the consequences of checking the box.

Leslie: raises the issue on mass e-mail list of members available to the third-party and not for internal business purpose.

Naomi: suggests use of Commons to provide fictional links for external community(citation) purpose.

Ken Euske: E-mail list of members should only be used for internal business purpose exclusively. However, we can use e-mail link to the Commons for external purpose, such as IMA and other sponsors. Leslie thanks for Theresa sponsorship policy document. We will also put the policy documents on Commons.

Leslie: AAA Due changes issue. Reducing AAA dues for 2 years college and non-tenure track members may encourage participations. Joanna suggests simplified the due to 4 categories. Leslie and David will coordinate with AAA for this issue.

Task Force chair assignments (in response to Sue Haka, Ella Mae Matsumura (chair), and Ken Merchant Ken Merchant's strategic assessment initiatives)

Leslie: each task force needs a pointing person or a chair. Ken Euske: president should appoint the chair; David and Leslie should watch over the selection; all the task force chair persons should be included in the executive committee.

1. Teaching Outreach (Time West)
2. AAA Involvement Wayme Bremser)
3. Increasing Publication of Management Accounting (Ranjani Krishnan)
4. Increase Participation of members outside U.S. (David Cooper)
5. Increase management accounting faculty (Raef Lawson)
6. Interface with practioners (Ann Gabriel)
7. AAA Commons (Naomi Soderstrom)

Report by Ella Mae (at large session for AAA from management accounting) Ella Mae encouraged the committee members come up with the suggestions to help better communicate with AAA on issues related to relevancy of our research. Bob Kaplan indicated the interest to participate this issue.

Some of the ideas suggested by the committees:

Lean Accounting Stewardship Accounting Diversity of research Methodology diversity
Risk Management Sustainability Corporate responsibility.