

Minutes – Management Accounting Section 2010 Mid-Year Executive Committee Meeting
(Seattle, WA: Jan 9, 2010)

Committee Attendees: Leslie Eldenburg, Wim Van der Stede, Karen Sedatole, Monte Swain, Tim West, Kristy Towry, Kari Lukka, Ann Gabriel, Raef Lawson, David Cooper, Sally Widener, Andrea Drake, Jan Bouwens, Rick Young, Ramji Balakrishnan, Murray Lindsay, Marty Stuebs, Joanna Ho, Margaret Shackell, Theresa Libby, Ken Euske

(Note: Apologies from David Otley due to travel problems.)

Guest Attendees: Nancy Bagranoff, Ella Mae Matsumura, Stephen Shepard, Scott Showalter, Dale Karren, Rick Payne

Conducting: Leslie Eldenburg

Kristy Towry – Report on 2010 Mid-Year Meeting

Overview of her written report. Significant thanks to Kristy was extended by the committee.

Richard Young and Ramji Balakrishnan – Report on *JMAR*

Website for electronic submission and processing of manuscripts is now active. It will be run in parallel with the current manual system for 6 months or so to work out bugs.

JMAR conference format to change to one session (of both papers) since people wanted to go to both sessions. However, the final decision depends on the number of papers picked for the conference and will be made in consultation with the Conference Co-Directors / Section President / *JMAR* editor.

A suggestion was made (outside of this committee) that *JMAR* be renamed as there are concerns about the journal's "subordination" relative to *TAR*. One comment was made that a possible move would be to replace *TAR* with *TAR – Management Accounting*, *TAR – Tax*, etc.

Monte Swain – Report on section financials

Note that there is one year remaining of IMA funding for the Doctoral Colloquium. Raef will carry this item back to IMA for consideration.

A motion was made, and passed, to change the name of the colloquium to "The IMA Doctoral Colloquium", contingent on renewal of the IMA sponsorship.

Post-Meeting Note: Raef Lawson confirmed by email of Monday 11 January 2010 that he is "happy to confirm that IMA is willing to continue its sponsorship after next year".

Leslie Eldenburg – Election of Nomination Committee slate

Leslie Eldenburg proposed that Joanna Ho, Kristy Towry, and David Cooper act as the Nomination Committee to select the next President-Elect. Moved, elected, and passed.

Nancy Bagranoff (AAA President) – Report on AAA Governance Document

The AAA Bylaws have not changed significantly in twenty years. Sue Haka is leading a team composed of representatives from Sections and Regions to update the Association Bylaws. Nancy described in summary form a list of possible Bylaw changes, which was followed by discussion by the committee. There will be significant future opportunities for comment on the proposal, and legal counsel will be engaged as appropriate. Some concern was expressed that Sections and Regions may not actually want (some of) these changes. Nancy confirmed (strongly) that the proposal document will be vetted seriously by all Sections and Regions (i.e., to cover all AAA membership) before any action takes place. Some concern was still expressed that the impetus for such changes should come from the membership, and not just or largely from the Executive Committee. Nancy took note of these comments.

Ann Gabriel – Taskforce on “Interfacing with Practitioners to Bridge the Gap Between Research and Practice”

Ann made a brief report that this taskforce committee is exploring ideas to establish a “joint venture” to create significant support to publish high-quality practitioner-oriented research. Discussions involving the IMA represent an important first step in this effort. Other possible associations (e.g., FEI, ICAEW) may be involved in this effort as well.

Leslie Eldenburg – Report on MAS Task Force committees

Brief overview of MAS Task Forces committees. Monte will provide this report via email after conclusion of meeting.

Wim Van der Stede – Transition to MAS strategy discussion

With reference to the MAS Issues document titled “Saving Management Accounting in the Academy” (7/28/08), Wim transitioned to the AAA representatives present at the meeting (Nancy Bagranoff, Dale Karren, Scott Showalter) to introduce a strategy process. For reference, Monte will provide this document via email after conclusion of meeting.

Scott Showalter and Dale Karren – Introduction of a strategic process

Scott introduced the impetus for strategy by reviewing issues related to declining faculty numbers, need/opportunity for AAA brand awareness, etc. Dale then quickly described the in-process strategy work by the Teaching, Learning, Curriculum (TLC) section vis-à-vis their own strategy document. Dale emphasized the importance of the “MAS Issues” document as a foundation for a strategy effort. He then returned the floor back to Leslie and Wim to take discussion from the committee regarding their level of interest. A careful discussion ensued regarding the cost and benefits of such an effort. Monte reported on his experience working with the TLC on their strategy process (a significant investment of time). The monetary costs will be the travel costs for committee members to attend any kind of “retreat,” as well as the relatively inexpensive costs of Dale’s consulting time at that retreat. David Cooper presented a very serious and very specific question about the expected benefits. While this question was largely left hanging due to time and needs to be explored/understood, Murray made a strong

point that a clear strategy is compelling in light of the infrequency of meetings, constant changeover of officers, and the need for leadership to have and understand the consensus of the membership. (Note: around this time, the meeting time expired and a number of committee members had other commitments, leaving 11 committee members to finish the meeting.) Leslie commented that there are a number of critical issues to the MAS that are not moving forward, suggestive of a need for clear and clearly communicated strategy. Eventually, the discussion moved back to the strength of the “MAS Issues” document. Much effort went into this document by Ella Mae and her committee. Any strategy effort that builds on this document will be accelerated. By the end of the discussion, the remaining committee members agreed that the three presidents (Leslie, David, and Wim) will determine and invite a key committee for a “strategy retreat”. Most likely, Ella Mae (chair of the past strategy committee) will participate in that retreat. The presidents will also determine whether or not to include Scott and Dale in that retreat (and other similar processes in the future), and whether to also invite a limited number of other individuals either for their expertise/experience and/or their involvements in the past in key issues that the strategy retreat should discuss.