

MAS Operating Committee Annual Meeting, 8/3/09

Conducting: David Otley

Attendees: Leslie Eldenburg, Karen Sedatole, Wim Van der Stede, Monte Swain, Wayne Bremser, Tim West, Kristy Towry, Kari Lukka, Ken Merchant, Ann Gabriel, and Raef Lawson

Reports on past assignments: None

New assignments:

- Monte Swain and Tim West will contact Deere & Company to explore mid-year meeting sponsorship.
- Monte Swain will talk with possible MAS members who are McGraw-Hill authors to have them explore mid-year meeting sponsorship.

David Otley opened the meeting at 2pm with an intriguing question. Does the term “management accounting” still capture and communicate effectively what our field of research and practice is about? The committee discussed this idea briefly and resolved to return to the issue in future meetings as time and opportunity allowed.

Monte Swain presented the financial report for 2008/2009. The MAS has a strong net asset position with adequate resources to pursue goals. Further, membership is growing (1,365 full members in 2008 and 1,559 full members in 2009). The MAS growth in membership may well constitute most of the current annual growth across the entire AAA. The discussion then turned to building value into MAS donor relationships to ensure long-term growth in these relationships. Clearly, the IMA represents one of the most important relationships for MAS. One idea was presented to establish a go-forward set of IMA-FAR sessions at mid-year and annual meetings. Kristy Towry will communicate with Raef Lawson about MAS members with FAR research grants (either money or data) to consider for a special mid-year session. In addition, an idea was explored to reach out and connect with private industrial or service organizations that are clear leaders in cost/management accounting (e.g., Deere & Company, Caterpillar, J&J). Monte Swain and Tim West will follow up with at least one of these companies.

Tim West discussed his ideas on reaching out to two-year schools. An opportunity was explored to use the regional meetings to better engage local two-year colleagues who are more teaching focused. The idea was further developed as Tim suggested that the best cases/teaching papers at each regional meeting be invited forward into the IMA Case Conference in June (in conjunction with the IMA Annual Conference) and/or into a fast track submission process to the online IMA case journal. Raef Lawson further suggested the possibility of an IMA matching cash award to the best case at each regional meeting. No assignments were made in this regard.

Wayne Bremser discussed briefly his expectation that the AAA Sarasota office expects to provide much richer member trait analysis, allowing for a better understanding of the make-up of the MAS section membership.

The discussion then moved to JMAR and the need to improve the image of the section journal higher as a first choice outlet for research. MAR was discussed as a competitive alternative to JMAR as a research outlet. It was noted that TAR's current year publication demographic was approximately 20% managerial accounting (TAR Editor report to be disclosed in TAR November 2009 issue), which is good news, but does present an interesting dilemma for JMAR. What can JMAR do to expand the size of the journal and move further up on researchers' outlet prioritization list?

The committee then discussed the challenge of increasing management accounting faculty. Raef Lawson announced that the IMA recently chose to not fund doctoral scholarship. However, Ken Merchant expressed his opinion that doctoral funding is probably not the key issue. More core to the problem is the reduction of management accounting roles and the relative lack of research data. Leslie explored a notion that the MAS create a forum at the AAA Annual meeting (or perhaps the regional meetings) for young researchers on interesting topics, data source ideas, etc. Kari Lukka shared his perspective that managerial accounting in Europe, particularly Northern Europe, is strong and growing. The discussion returned to the frustration that North-American MBA programs appear to continue to reduce management accounting content. No assignments were made.

Kristy Towry then gave an update on the upcoming Mid-Year meeting in Seattle. Some discussion of possible organization sponsors took place. Tim West and Monte Swain will explore possible sponsorship by private firms (see above). In addition, the committee discussed the possibility of inviting more publishers (in addition to John Wiley) to become meeting sponsors. Registration dues have been raised the last two years (\$225 in 2008 and \$250 in 2009) with an approved decision to raise dues to \$300 in 2010. The remaining challenge at this point is to finalize the plenary sessions.

The discussion then turned to the practice of selecting mid-year meeting sites. The concern is that the practice of west coast/middle/east coast rotations creates a logistical exclusion for international attendees when the venue is not an international hub. Jan Bouwens as the chair of the 2011 Mid-Year meeting will be leading on this decision shortly.

Final discussion ensued regarding "Accounting, Control & Cost Management in a Global and Harmonized Economy" Conference in Lyon, France (June 14-16, 2010). Some discussion ensued on why this conference versus MAS support of other conferences (e.g., Global Management Accounting Research Symposium). Note that this is not a money commitment, but a commitment to provide three MAS speakers.

Meeting adjourned at 3:30pm with thanks for Leslie Eldenburg for service well rendered.