

Management Accounting Section Executive Council Minutes

August 7, 2008

Leslie opened the meeting and announced that the minutes from the last meeting had been approved by email.

Sue: Reported on liaison with AAA on study on the challenges and opportunities facing by accounting profession: Decrease in full-time faculty positions in accounting and PhD shortage; Increased challenges to accounting as an academic discipline; Impact of technology on development and distribution of intellectual property, teaching, and conducting scholarship and Globalization, associated regulations, and impact on accounting. The total number of accounting faculty (all institutions, all ranks) declined an estimated 13.3% between 1993 and 2004. Most serious loss of full-time faculty has occurred at 4-year, non-doctoral-granting universities – amounting to 31% of the 1993 total. Student (undergraduate) enrollment has increased 12.33% over the same period. In contrast, business fields other than accounting have added substantial numbers during the same period. Finally, 54% of accounting faculty are 55 or older. The implication of the study is obvious to management accounting section. We need to develop a proper vision and strategic initiatives for membership growth and to meet the urgent challenges.

Ella Mae: Reports on efforts to put JMAR on SSCI list. Management accounting section supports the AAA initiatives on restructure of it professional journals. Members need to promote JMAR to be among the top-tier journal list for promotion and faculty evaluation. JMAR should also consider increase the number of issues (>3) to be qualified for SSCI list. The key detrimental factor is among ourselves -- the review process. The committee should consider set up clear guideline and process for review. To increase the visibility of management accounting research, consider publication of white papers similar to the one on Accounting Horizon.

Sue: All sectional journals facing similar situation. We need to promote the sectional journals as tier-one journal to the university and to our colleagues.

Rick: Report on JMAR submission. Overall the submission has decreased. We are losing to other outlets. One possibility for the decline may link to the option of checking the box in the conference submission. Several of the committee members (Dipanker, David,...) express the pessimistic view on the likelihood for JMAR to be included in the SSIC index in the near future.

SUE: Auditing journal is already on the SSCI list. We might need to have consultant helping the section to do the kind of things needed to be qualified on the list

Leslie: To increase the number of submission to JMAR, we need to communicate to the referees in providing encouraging and constructive feedback to authors.

Mike: Editor must actively encourage people to submit to the journal, commissioned articles, etc.

Ken Euske:

Not checking the box for conference paper submission is a serious issue. However, this is a historical problem. The key is that reviewer needs to be supportive and constructive. Alternatively, one may consider a special issue or topic/theme as a supplemental to the regular issue. Editorial board of JMAR has only 20 people. We should consider to have a more inclusive editorial board and to encourage international scholars to serve in the editorial board.

Mike Shield: Chee Chow used to send letter to leading scholars in top universities to request for commissioned papers and submissions. Leslie: encourage the committee members e-mail her and Rick.

Rick: without the proper institutional memory, it is very difficult to understand the practice and implications of this issue.

Ken Eskue: Publication committee should document the past practices of promoting the publication.

Leslie: executive committee members should be encouraged to consider submitting their own research work to the journal.

Leslie is willing to help Rick on special issue and other ways to promote and improve the quality of JMAR submissions.

David: comments on the lack of informativeness on reports and communication to members. The section need to be more proactive to ensure quality reports. Also policy and operational manual need to be properly documented.