

Minutes for MAS Operating Committee Annual Meeting, 8/8/11, Denver, CO (2-3.30pm)

Conducting: Wim A. Van der Stede (outgoing President) and Joseph Fisher (incoming president)

Minutes by Kip Krumwiede (incoming Secretary/Treasurer)

Attendees: Operating Committee

President: Joe Fisher

Past-President: Wim A. Van der Stede

Past-President: David Otley

Secretary/Treasurer: Kip Krumwiede

Past-Secretary/Treasurer Monte Swain

Chair of the Midyear Meeting: Mary Ellen Carter

Chair of the Publications Committee: Ella Mae Matsumura

Liaison to National Meeting: Mina Pizzini

Attendees: Invited by Committee Chair

JMAR Editor: Ramji Balakrishnan

IMA Liaison: Raef Lawson

Midyear Meeting IMA Doctoral Colloquium Co-Director: Michal Matejka

MAS Presidents' Strategy Advisory Board: Bill Tayler

Unable to attend: Theresa Libby (President-Elect), Wayne Bremser (Chair of the Membership Committee), Brian Mittendorf (Liaison to National Meeting), Henri Dekker (Midyear Meeting IMA Doctoral Colloquium Co-Director), Dennis Campbell (Presidents' Strategy Advisory Board), and Christine Denison (Presidents' Strategy Advisory Board).

1. Minutes from last Midyear Executive Committee meeting in Atlanta were confirmed as an accurate record.
2. **JMAR**
 - Ramji Balakrishnan commented that he had received the Midyear and Annual Meeting Best Paper shortlists.
 - Ramji reported on continuing efforts to achieve inclusion in the Social Science Citation Index (SSCI). SSCI did not provide concrete input about what it takes for *JMAR* to be included. He continues to place priority on increasing *JMAR*'s reputation, which should help it achieve SSCI status. He is also pursuing inclusion in Scopus, a alternative to SSCI. Ella Mae Matsumura encouraged everyone to submit and cite *JMAR* papers, which will also help *JMAR* to be included in these indexes.
 - Regarding two issues of *JMAR* each year, Ramji reiterated that, based on the current level of submissions to the journal, he does not feel confident to move to two issues.
 - Policy on desk rejects: Ramji mentioned that there is a high level of quality variance on submissions. Right now, he "desk rejects" (without sending out for review) about

2-3 papers per year (i.e., clearly erring on the side of caution). He asked if the committee felt he should be more proactive in doing desk rejects. The discussion included pros such as saving reviewers' time, encouraging presenting paper first, and quicker turnaround time. The cons included less feedback for authors. On balance, the committee felt that desk rejects are appropriate where judiciously considered. Ramji took these views as constructive in contemplating his policy on this.

- It is time to start the process of choosing the next *JMAR* editor. This will be discussed in the Publications Committee meeting later today.
3. **Website updates:** It was decided that EC members should email Joe Fisher and copy Kip Krumwiede with any and all updates on their activities and relevant postings for the Section website.
 4. **Financial reports:** Monte Swain reported that he has been working with the AAA finance staff to improve the reporting structure of AAA Section financial reports.
 5. **Membership reporting:** Wim Van der Stede reported that the AAA staff has made some improvements on membership reporting. Previously, the system had failed to purge non-paying members (who had not renewed) but now does so. The change has led to a drop in number of members for all sections. The Management Accounting Section is the third largest section of the AAA in terms of membership, with about 1,300 members steady state.
 6. **Nominating Committee:** David Otley reported that balloting for the Nominating Committee was sent out, which had resulted in Kip Krumwiede being confirmed as Secretary/Treasurer and Theresa Libby as President Elect.
 7. **IFAC:** Wim reported that for the time being, we will have a liaison attend the meetings as invited by the IFAC.
 8. **CMA-Canada:** Wim reported that CMA-Canada had been contacted regarding mutually-beneficial collaborations. Further discussions are to take place, although the tone of the initial conversation appeared to suggest that CMA-Canada is keen on strengthening its relationship with the Section.
 9. **Declining number of doctoral graduates in management accounting:** This issue was discussed. (Wim also referred to Greg Waymire's "Seeds of Innovation" focus as incoming AAA President, which contains some data in this regard.) Bill Tayler commented on the importance of inviting all interested doctoral students to the Doctoral Colloquium, even those at an early stage of their program, to encourage more students pursuing managerial accounting areas of study. Wim noted that the IMA Doctoral Colloquium in Atlanta was a great success, and expressed encouragement for such success to be continued.
 10. Reviewed Executive Committee Consent Agenda Reports
 11. **Report on current National meeting (Mina Pizzini)**
 - There is Management Accounting Section representation at this year's national meeting that is proportional to the Section membership in the AAA. Wim

emphasized that a representative percentage on the program is very important, and was encouraged that this had indeed been maintained, especially given the decision to not assign any so-called “discussion sessions”.

12. Status report on upcoming Midyear meeting and IMA Doctoral Colloquium (Mary Ellen Carter and Michal Matejka)

- Mary Ellen reported a change to the registration form for the Midyear meeting allowing those who are not members of the Section to allocate \$15 of the additional \$30 registration fee to join the Section.
- She is a little nervous about the FARS midyear meeting occurring at the same time but in a different city, and so, is especially proactive in meeting deadlines, with announcements, and so on.
- Michal reports everything seems to be on track for the Midyear Meeting IMA Doctoral Colloquium. There has been high interest, especially from international students. They are encouraging early-stage doctoral students to attend.

13. Regions: The discussions centered around an upcoming strategic review to be conducted by a AAA Taskforce. Depending on how the needs and values of the regions are defined, we may or may not have liaisons for each region in the future. Ella Mae suggested the possibility of having one regional liaison, and the group seemed positive to this suggestion. This will be a discussion item for future meetings as the Taskforce’s work progresses.

14. Report from the Presidents' Strategy Advisory Board (Joe/Wim)

- Wim commented on the excellent committee members selected to serve on the SAB. Wim thanked David for his work in setting up this committee. They have had good meetings so far. Wim suggested to Joe that he think about appointing another member of the committee in view of continuity on a staggered timeline.
- There will be a meeting of the SAB later at this conference.

15. Name of the Section: A proposal by the SAB to change the name of the Section from “Management Accounting” to “Management” was presented at the business luncheon today. Joe will lead the follow-up. Consultation with the membership will be part of this process. If approved, it will require a change to the by-laws. Raef Lawson discussed how the IMA went through the same issue.

16. Handover to and comments from incoming Section President (Joe)

- Joe mentioned Greg Waymire’s presentation at the AAA council, titled “Seeds of Innovation”
- Joe also mentioned AICPA’s Accounting Doctoral Scholars (ADS) program, which supports doctoral students who come from CPAs who have been practicing for at least 3 years.

17. Meeting adjourned around 3:25pm.

Action Items:

- Ramji and Ella Mae to continue to pursue inclusion of *JMAR* in the Social Science Citation Index (SSCI) and Scopus.
- Murray Lindsay to continue to pursue conversations with CMA-Canada in regards of their support of the Section.
- Joe to follow-up the Section name change proposal.