

APPENDICE

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The Academy of Accounting Historians

I would like to thank the conference organizers and especially Professor Esteban Hernández-Esteve for convening this wonderful conference and providing me this opportunity to speak to and discuss the activities of the Academy of Accounting Historians. I am awed to be at the birthplace of Luca Pacioli and near the locations where he wrote some of his most famous works including those discussing double-entry bookkeeping.

I currently have the privilege of being the President of the Academy of Accounting Historians. It is an organization that I highly value and is of great importance to the world-wide accounting history community. Established over 35 years ago, the Academy is the oldest association devoted to accounting history research in the world. The organization publishes the *Accounting Historians Journal*, the highly respected and oldest accounting history journal. Some of the most notable researchers in accounting history are counted among its members. The Academy, annually awards thousands of dollars in awards and scholarships to honor and promote accounting history research.

As I see it, there are two major issues affecting the Academy, one, consistently declining membership and two, the lack of external recognition and acceptance of accounting history research, especially in the United States. In part, to address these issues, a survey was sent to the membership late last year seeking input on the structure and governance of the Academy and future strategic initiatives of the Academy. With respect to the future governance of the Academy, the recipients were asked to choose among three options,

1) broaden the academy to become an interdisciplinary international scholarly society,

2) keep the academy's USA focus and seek status as a new section of the American Accounting Association,

or 3) maintain the *status quo* where the academy continues to operate under its present structure as an independent organization.

*** President of the Academy of Accounting Historians**

The response rate was 25%. 39% ranked becoming a truly international and interdisciplinary organization as their first choice. 35% ranked pursuing AAA affiliation as their first choice, and 27% ranked maintaining the *status quo* as their 1st choice. It was unclear if members understood that Choice 1 included interdisciplinary expansion as well as international, extending outside accounting into other fields such as philosophy and sociology. The absence of a clear demand for change mandated by choices one and two means that we are left by default with Choice 3, the *status quo*, or a version of it. However, continuing with the *status quo* without any initiatives means that the problems of consistently declining membership and the lack of external recognition and acceptance of accounting history will continue unresolved. For the near term, the Academy needs to continue to address these two issues working within the current governance structure.

To increase relevance of accounting history, we are trying to promote the *Accounting Historians Journal*. Gary Previts and Joann Noe Cross are pursuing the inclusion of the Journal as part of the *Social Science Citation Index*. The Journal has already been recently adopted for digitization by *JSTOR* a relatively exclusive on-line database that included the *Accounting Review* and *Journal of Accounting Research*. Using the Academy's news and articles publication, the *Accounting Historians Notebook*, we plan to promote academic research into accounting history. We plan to publish syllabi of various doctoral seminars in accounting history. The *Notebook* will also provide listings of papers on accounting history that have been published or presented at accounting history conferences throughout the world, including this one, both in English and non-English to connect the accounting history community. I should note that as you hear of new accounting history conferences please notify us so that we might promote them.

One issue that seems more solvable is increasing membership to the Academy. Membership is more importantly needed to make the organization more relevant to its worldwide community than financially needed since the organization is financially strong. I believe by reaching out to those who have let their memberships lapse and those who are not members, that we can help minimize our membership problems. Approximately, 50% of our membership is US based. However, given the extent of accounting history research activity outside the United States, the proportion of international membership should be greater than 80%. Current active membership as of May 5, not including those who have let their membership lapse since last December, include only 2 members from Spain, 5 from Italy, 2 from Portugal, 3 from France, 20 from the UK, 13 from Russia, and 5 from Turkey, to select a few countries.

As I look out before me, I am guessing many of you are not members. Full membership in the Academy is only \$50 per year and only \$10 for Doctoral students. Membership includes subscriptions to the *Accounting History Journal* and the *Accounting History Notebook*. Virtually all of the dues go towards the mission of the Academy, promoting accounting research activity throughout the World. The Academy frequently helps sponsor and promote accounting history conferences such as this one and the World Congress. The dues pay for the publications and maintenance of the website. The dues also are used to support awards for accounting history and to provide scholarships to doctoral students. It is truly one of the best values in academia.

I believe within our current framework we can make the organization more international and less US focused. However, we need more international members, members like you. I encourage all of you whose membership has lapsed or who are not members to join and encourage you to recruit new members and promote the accounting history agenda. If we do not promote our own agenda who will. Membership can be obtained by going to the Academy's website www.aahhq.org. We of course welcome your involvement and suggestions.

I finally would like to briefly mention how important conferences such as this are. We here all know the importance of history. History can often help inform us about current issues and problems. Accounting history research, in my mind, is just as viable of a research methodology as analytic modeling, experimental economics, and looking at market-based research. As we also know, accounting history can be an end to itself informing us about the thoughts and accomplishments of those who came before us and at times honoring them.

One such man who deserves great honor, and of course, is honored here, is Luca Pacioli. I know so little about the man and works compared to almost all who are here. Yet, even with my limited knowledge, I acknowledge that Pacioli had a great impact on modern accounting. Though, it is arguable whether he invented double-entry accounting, his work was probably the most widely disseminated and influential, so much so, that he is often called the father of modern accounting. In the relatively young nation of America, honor was given to Pacioli by early accountants such as Charles Haskins in the early 1900s. The American Institute of CPAs even displays today an original copy of Pacioli's treatise in its lobby.

As I said before, I am awed to be at the birthplace of Luca Pacioli and near the locations where Pacioli wrote some of his most famous works. As many of the Islamic faith seek to visit Mecca in their lifetimes, it would seem to me that accountants should seek to visit the birthplace of Pacioli as well. It also helps, that his birthplace is in a place that is beautiful, has great food, and has good company.

I am thankful to be here and appreciative of all that I have been able to see and hear. I thank you for being given this opportunity to speak and to you listening to me. I hope to see all of you next summer at the World Congress in England, and of course as members of the Academy.