

A HISTORY OF THE ACCOUNTING, BEHAVIOR AND ORGANIZATIONS (ABO) SECTION OF AAA

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Revised December 2005

ABSTRACT

The Accounting, Behavior and Organizations (ABO) Section of the American Accounting Association has grown quickly since its founding in 1981. There were only 224 members in 1982. Today, there are over 1,300 members. The reason for this growth is primarily due to the research interests of its members. The section provides a service by communicating what others in the field are doing. Although the section has sponsored programs, an annual research conference, sessions at regional meetings, and a couple of book-length publications over the years, the primary output has been the semiannual newsletter and recently the annual journal. The journal is among the most respected of any journals in the accounting field. This paper lists all of the past officers of the section and the sites and program chairs for all of the mid-year sectional meetings. Important accomplishments of the group are highlighted.

[The paper was presented at the 2003 Annual Meeting in Honolulu. Dale Flesher graciously gave me permission to post this on the ABO website in personal correspondence, December 12, 2005. Charles Bailey, webmaster.]

A HISTORY OF THE ACCOUNTING, BEHAVIOR AND ORGANIZATIONS (ABO) SECTION OF AAA

This paper highlights the key activities of the Accounting, Behavior and Organizations (ABO) Section of the American Accounting Association (AAA) since the section was formed in 1981. One of the more controversial subjects within the American Accounting Association (AAA) during the past three decades was whether special interest sections should even be allowed to form. There was fear among members of the various Executive Committees of AAA that the formation of special interest groups would result in a splintering of the organization. The idea of sections emerged several times over the years. For example, Myron Gordon suggested at a 1965 meeting of the Executive Committee that management accountants needed a special interest section because they received little benefit from being members of AAA since there were so few managerial accounting articles published in The Accounting Review.

Background on the Sections Movement

An early attempt at doing something about the special interest problem was implemented by James Don Edwards when he allotted time for special interest groups on the afternoon preceding the 1971 annual meeting in Lexington ["Comments...", 1971, p. 390]. Subsequent presidents offered similar opportunities. Also, President Robert Sprouse appointed special interest committees which studied problems in specialized areas such as taxation, managerial accounting, and accounting history.

Ultimately, it was Gary J. Previts (University of Alabama), S. Paul Garner (University of Alabama), and Alfred R. Roberts (University of Missouri) who were responsible, albeit indirectly, for the AAA moving to an acceptance of sections. It was Previts, Garner, and Roberts, along with five others on the initial chartering committee, who established the Academy of Accounting Historians in 1973. Part of the motivation for establishing a new organization for accounting historians was the fact that the AAA Executive Committee had ignored various committee reports over the years (since 1968) which recommended more Association involvement in accounting history. Since the AAA was not doing anything, it was felt by the organizers of the Academy that a new organization sensitive to the issues of accounting history was needed [Coffman, 1989].

The splintering off of the historians might not have been so alarming to the Executive Committee had not D. Larry Crumbley, then at the University of Florida, noted the ease with which the Academy had been formed. Crumbley had been voicing displeasure over the fact that tax professors were not having a large enough voice in the AAA and were not given sufficient time on the annual program. Crumbley had been chairman of the Association's Federal Taxation Committee during the 1972-73 year under President Sprouse and felt the committee did not get enough attention from the Executive Committee. Then, Sprouse's successor, Robert Anthony, failed to appoint such a committee. At that point Crumbley became inspired by the Academy activities of Previts and Roberts. Crumbley copied the Academy's by-laws and used them to incorporate the American Taxation Association (ATA) in 1974 [Crumbley, 1989, p. 22].

Crumbley's organizational letter sent to tax professors emphasized the inequitable treatment given tax people by the AAA. One sentence stated "now is the time for the orphan of the accounting profession to seek tax power." The letter may have been intentionally emotive in terminology, but it did express the feelings shared by many tax professors [Crumbley, 1987, p. 87]. As a result, the ATA grew quickly, as did the Academy of Accounting Historians. Fearing that the AAA would lose these members, and perhaps others in specialized disciplines, the Executive Committee finally addressed the issue of sections.

Actually the first attempt at establishing a separate section involved a Young Professors Section which was recommended at the December 1973 Executive Committee meeting. It was noted that many young professors were already involved in the AAA and there was no need for a separate section, thus no action was taken [Minutes, December, 1973, p. 23].

Sectional matters began to take center stage at the Executive Committee meeting held August 15 and 16, 1974, when secretary-treasurer Robert Sweeney (University of Alabama) distributed a policy statement on sections and recommended adoption. His motion, which was seconded by Doyle Williams (then at Texas Tech), contained the following provisions:

1. Where sufficient interest has been demonstrated, the Executive Committee may authorize the development of interest groups or sections within the Association.
2. Each group would be required to submit to the Executive Committee a statement of its objectives and purposes which must be consistent with those maintained in the by-laws of the Association.
3. Each group will meet at the time of the Annual Meeting of the Association. The President of the Association may invite a group to conduct a concurrent session at the Annual Meeting.
4. Groups will be encouraged to work with the regional vice presidents relative to regional meetings of the Association.
5. The academic vice president will provide liaison between the groups and the Executive Committee.
6. The objectives, purpose and activities of a group will be considered in determining the financial support provided by the Association.

The discussion of the proposal addressed a variety of points. Robert Anthony thought that the sectional topics offered on the Monday afternoon of the annual meeting was enough of an effort toward special interest groups. Several members suggested that sections might fracture the Association. Also, several members did not want to give any financial support to entities which would be separate from the Association. The vote on the motion was three in favor, three opposed, and three abstentions. President Robert Anthony then cast a vote in favor of the motion and it passed. James Don Edwards then urged reconsideration of the motion. He stated that an issue as important as this should not be decided by such a split vote. He felt the matter should be considered further. Anthony then stated that the idea of sections could be called to the attention of members at the Monday afternoon "rap session" to be held at the annual meeting to get the views of members. Edwards moved that the motion be reconsidered; Robert Sterling seconded the motion and it passed unanimously. A re-vote was then taken on the previously passed motion and it was unanimously defeated. Sweeney then moved that the president-elect and the 1974-75 Executive Committee be heartily encouraged to investigate the matter

of sections further. That motion was seconded by R. Lee Brummet and passed unanimously [Minutes, August 1974, pp. 15-17].

The same six-point proposal that had been made at the August meeting was offered again at the December 1974 meeting. In support of the proposal, Doyle Williams argued that the creation of sections would be a good way of enhancing membership service. Alternatively, Charles Zlatkovich and K. Fred Skousen argued that it was their opinion that the membership was not in favor of sections. Skousen would rather have spent the resources on the regions. Zlatkovich suggested that more input was needed from the membership before making a decision regarding the establishment of a sectional form of organization. Ultimately, when the motion was voted upon, the result was four in favor, four opposed, and one abstention. President R. Lee Brummet declined to cast a tie breaking vote, resulting in the failure of the motion [Minutes, November, 1974, pp. 10-11]. Brummet later stated that he was in favor of the motion, but feared that if it passed with less than a majority of the Executive Committee in favor, the concept would never be able to achieve its potential. Thus, he declined to break the tie in order to allow more time to build up support for the idea of sections [Brummet, 1989].

Following the failure of the motion, Zlatkovich moved that the December issue of Accounting Education News include a description and explanation of special interest sections and a ballot to be used to obtain a response from members regarding their preference on whether sections were desirable [Minutes, December, 1974, p. 11]. An article entitled "Sections: Pro or Con?" did appear on the front page of the December issue. It was noted that the history and tax groups had already been formed outside of the AAA structure and that there was "clearly some sentiment in favor of a move to sections." The advantages of sections were stated as follows:

A section organization would provide a basis for identification and closer interaction between those of our members of common special interests in the field of accounting. It would provide a vehicle for delegation of certain education and research activities and responsibilities of our Association and perhaps for program planning of our regional meetings and our Association's annual meeting.

The disadvantages were given equal time with this statement:

It is possible, on the other hand, that proliferation into sections could be divisive by detracting from our strength that comes from a more monolithic unity. This may be particularly relevant in view of the fact that a majority of our members are not professors and that only a minority of our members are active participants in our committee work and our annual meetings.

Readers were asked to mark the enclosed ballot which asked if the members were in favor of the AAA encouraging the development of sections, whether the individual would participate in sections if they were organized, and the specific sections (not to exceed three) that they would be most interested in joining ["Sections...", 1974, p. 1].

Paul Gerhardt reported at the March 1975 Executive Committee meeting that there had been 573 ballots returned. Of these, 412 replies were in favor of encouraging the development of sections and 161 replies were opposed. The same six-point proposal that had been presented at the two preceding meetings was again made. The vote was four in favor, two opposed, and one abstention.

Interestingly, Robert Sweeney, who had made the proposal at the August meeting, was absent from the March meeting [Minutes, March, 1975, pp 10-11]. Thus, the proposal passed without one of its biggest supporters. The April newsletter contained a front-page story giving the results of the mail ballot and announcing the action of the Executive Committee ["Sections," 1975, p. 1].

Formal guidelines pertaining to the establishment of sections were developed by Paul Gerhardt and approved at the August 1975 meeting of the Executive Committee. Some of the provisions included in the first "AAA Section Policy" included a provision that a section's dues could not exceed more than one-half of the amount of the AAA national membership dues and a requirement that a section had to have 100 interested members before it could be established. A section could be discontinued at any time if its membership fell below 50 members [Minutes, August 14-15, 1975, Appendix C].

At the March 1978 Executive Committee meeting, a Committee on Regions and Sections recommended several amendments to the Association's policies with respect to sections. One provision was that fund raising had to be coordinated by the Executive Committee. Subsequently, at the March 1980 meeting, Stephen Zeff proposed that a de minimus rule be established which would allow each section, region, and group to solicit and accept contributions up to \$2,500 per year without AAA Executive Committee action. That motion passed unanimously.

The formation of sections was an event waiting to happen. Individuals throughout the USA quickly began securing the necessary 100 signatures to form a variety of sections. Over the next few months members were notified of the sections being started through announcements in Accounting Education News. Subsequently, at the 1976 annual meeting in Atlanta, six sections held their organizational meetings. These first sections were the Auditing Section, the International Accounting Section, the Public Sector Section (now Government and Nonprofit Section), the Management Advisory Service Section (now Information Systems/ Management Advisory Services), the Community/Junior College Section (now Two-Year College Section), and the Administrators of Accounting Programs Group ["Sections Organize," 1976, pp. 1-2]. In later years, other sections were formed, including the Accounting, Behavior and Organizations Section, the Management Accounting Section, the Public Interest Section, the Gender Section, and Artificial Intelligence/Expert Systems Section. In addition, the American Taxation Association returned to the fold as a section in 1978.

Despite the fears of certain members of the Executive Committee, the establishment of sections has not splintered the Association. The AAA is stronger than ever, probably because of the many membership benefits offered by the sections. Indeed, it is possible that a failure to establish sections could have been detrimental to the organization in that the sections would have been formed anyway, but outside the AAA structure (as did occur with accounting history and taxation). Ultimately, the movement toward sections led to a change in the governing structure of the Association in that the Council was formed in 1978 to permit the sections and regions to have a voice in the activities of the organization. In summary, what was feared would cause a break-up of the Association has led to a greater democratization of the group. Members formerly felt estranged from the inner workings of AAA, but with sections, the members are closer to the Executive Committee than ever before.

ABO Founded in 1981

The Accounting, Behavior and Organizations (ABO) Section, which now has over 1,300 members, was not one of the earliest sections formed. The ABO was granted provisional status at the March 1981 meeting in San Diego of the Executive Committee (by a vote of 7-to-1). By March 1982, ABO had 224 members and the Executive Committee granted the organization full sectional status. The first section chairman was Gerald H. B. Ross (University of Michigan). Eric Flamholtz (UCLA) was the first vice chairman, Van Ballew (San Diego State) was the first secretary-treasurer, and Ellen Cook (University of San Diego) was the newsletter editor. This group served from the time the organization received provisional status in 1981 through 1983. Officers for later years are listed in Exhibit 1. It should be noted that in addition to the above mentioned officers, there was for a period of 11 years, beginning in 1984, a position of practitioner vice chairman. Stephen Landekich of the National Association of Accountants was the first to hold the practitioner position in 1984-85. The position was left unfilled from 1988-1990 due to difficulty in finding individuals to fill the position. In 1990, a bylaws amendment changed the term of the vice chairman-practice from one to two years. The reason for the change was to allow the practitioner more time to be integrated into the activities of the section. The change, however, did not ease the problem of finding interested practitioner candidates. Mike Gleason served from 1989-1991, and the position then remained vacant until Robert Dean (Ernst & Young) held the position in 1994-1995. At that point, a regional vice president replaced the practitioner vice president.

The section was formed to address two related fields. The first is the interface between the behavioral sciences and accounting. The second is the link between organizational theory and accounting. The objectives of the section are (1) to stimulate interchange and research on the relationship between behavioral science and accounting, and (2) promote the integration of new constructs of organizational effectiveness, as elaborated in organizational and general system theories, with developments in accounting theory [Ross, 1982, p. 1].

ABO Publications

The ABO section's history of publishing a newsletter began two years before volume 1, number 1 was issued in 1984. That anomaly requires some explanation. Even though the ABO newsletter was established in the spring of 1984, there had been two years of newsletters with the same title prior to that time. Apparently the reason for designating the 1984 newsletter as volume 1 was because the new version was professionally produced and more attractive than the earlier version. Ellen Cook edited a semiannual ABO Newsletter beginning with a May 1982 issue. These early newsletters were typed and then copied on thin paper on a copying machine. The University of San Diego financed the newsletters for the first two years. By February 1984, the section had over 400 members, and there were by then funds available for a better quality, printed, newsletter [Holtfreter, 1984, p. 2]. The spring 1984 newsletter had a format similar to that of today's newsletter. Through 1985, the two semiannual issues were for some reason dated "spring" and "summer," although judging from the content, the spring issue was apparently written during the preceding autumn. A spring and fall schedule was adopted in 1986, but this was changed to summer-winter in 1987.

The first issue in the new format was ten pages in length and included such newsworthy items as behavioral papers presented at the AAA annual and regional meetings and at a meeting of the American Institute for Decision

Sciences. There was also an annotated bibliography of articles appearing in non-accounting journals that might be of interest to members. Behavioral articles in upcoming issues of Decision Sciences and Accounting, Organizations and Society were listed as were working papers submitted by section members. The newsletter has never been particularly newsy with respect to section operations. There was never a financial statement published until 1992 (comparative statements for 1990, 1991, and 1992), and until the winter 1991 issue there had never been a printing of the minutes of officer or annual business meetings (and few times since). Due to difficulties in filling the editorship position, there was only one brief issue in 1997.

In 1998, a financial crisis resulted in the newsletter becoming an on-line-only publication. Due to the \$6,000 annual cost for the printing and mailing of the newsletter, hard-copy distribution was discontinued. Unfortunately, this meant that many members no longer read the newsletter. At the same time, the newsletter has become even less newsy in recent years. For example, the first issue of 2002 contained neither financial statements nor minutes of ABO meetings, and would have been only a couple of pages were it not for the listings of the Working Paper Series.

A working paper series has been an aspect of the ABO section from its founding. The first working paper series editor was Pekin Ogan (Indiana University) who provided an excellent service in not only soliciting working papers, but also in reporting and disseminating them to members. Since then, every issue of the newsletter has listed working papers that could be obtained by writing to the authors. In fact, a high percentage of the newsletter has been devoted to working papers in recent years. In the winter 1991 issue, descriptions of working papers accounted for nine of the 20 non-advertising pages. Denise Nitterhouse followed Ogan as Working Paper Editor. Jerry R. Strawser (University of Houston) served as Series Editor during the early 1990s, as did Philip Siegel. John Rigsby (Mississippi State University) has been the Working Paper Series editor since 1996.

Other publications sponsored by the ABO Section have included a compilation of behavioral accounting course syllabi, prepared by Robert Holtfreter (1986), and an annotated bibliography of behavioral accounting publications, which was compiled by Frank Collins and Don W. Finn, both of Texas Tech University, in 1986. Both the syllabi and the bibliography were published after several delays and postponements. The bibliography was subsequently updated in 1988 and made available free to members in a DBase III format. The behavioral accounting syllabi publication was updated in 1990 under the editorship of Penelope Sue Greenberg and Ralph Greenberg, both of Temple University. The 1990 version (181 pages) contained syllabi from 24 accounting courses where instructors had incorporated behavioral and organizational concepts into their classes.

A Section Journal

The idea of a section journal was discussed almost from the founding of the section, but it was not until the summer of 1984 that a task force, chaired by Joe San Miguel, was appointed to study the prospects for a new journal. The initial report suggested deferring the idea until a later time. One reason for the deferral was because Accounting, Organizations and Society (AOS) was increasing its page count, which would allow more space for behavioral articles. There was even consideration of adopting AOS as the official section journal, but there was opposition to this, particularly from Ray G. Stephens (Ohio State University), the 1985-86 section chairman

(Stephens also was acting chair during the spring of 1985 due to Ellen Cook being out of the country) [Stephens, 1985, p. 2].

The section membership was surveyed in 1985 concerning the degree of support for a section journal. Approximately 37% of the membership strongly supported a new journal, another 34% was somewhat supportive, 4% were neutral, and 25% were opposed to the section starting a journal. The major reason for support was a lack of outlets for behavioral articles in existing accounting journals. The major reason for opposition was the lack of quality manuscripts to publish in a new journal. With this background, the section officers decided at their November 1985 meeting in Chicago that the section should take a middle road and publish an occasional volume of papers on behavioral issues related to accounting. This decision was reached because of the support indicated in the membership survey. Since the availability of quality papers could not be tested empirically, the officers felt that an interim step would be to publish an occasional volume. It was felt that publication of an occasional volume would allow the section to gain experience in publishing without the full costs of a journal. The first volume was scheduled for mid 1987 ["ABO Section...", 1986, p. 6].

Ken Euske (Naval Postgraduate School) was named in 1986 as the first editor of the new journal (called a collection of papers at that time). A grant of \$5,000 was received from the National Association of Accountants to fund the first issue. The grant was the work of Stephen Landekich, a past section vice chairman-practice, who was the NAA research director. No such financial support was received for subsequent issues--thus necessitating a dues increase from \$10 to \$15 in 1990.

The first issue of what was to become the section's annual journal, Behavioral Research in Accounting (BRIA), was published in 1989--two years later than originally scheduled. The first issue contained eight articles, five of them commissioned by the editor. Those five commissioned articles could essentially be called history articles in that they dealt with the traditions and background of behavioral accounting research. The editor emphasized that the high number of commissioned articles would not be a standard practice, but he felt that the first issue should present a robust history of the field and a critical commentary on its past, present, and future [Euske, 1989, p. ii].

Euske also edited the 1990 and 1991 volumes which relied more heavily on regularly submitted articles. On July 1, 1990, Kenneth R. Ferris (Southern Methodist University) took over as editor and was responsible for the 1992 edition. He was followed by Jacob B. Birnberg (University of Pittsburgh). Don Finn (Texas Tech University) became editor on June 1, 1996. Susan F. Haka (Michigan State University) became editor in 1999 and served through 2002 (Volumes 13 through 15). Steven E. Kaplan (Arizona State) was named to replace Haka.

BRIA quickly became a well recognized journal. By 1993, BRIA ranked tenth in a listing of top accounting and MIS journals. Then, under Jake Birnberg's hand, BRIA climbed to sixth place and even ranked above The Accounting Review in the AAA Members Satisfaction Report of January 1995 in terms of relevance, importance, and satisfaction. All of this occurred in only seven years during a decade in which dozens of new accounting journals appeared [Macintosh, 1996].

Seminars and Other Meetings

Throughout its history the ABO Section has organized and sponsored seminars on various aspects of behavioral accounting. The first such seminar, organized by vice chairman Eric Flamholtz, was a two-day conference entitled "Human Resource Accounting: The Second Wave," which was held in May 1983. Also in 1983 was a New Orleans symposium entitled "Adapting to a Changing Environment." This latter meeting was co-organized by Tony Tinker and Gerald H. B. Ross.

The ABO Section sponsored seminars on the day prior to three of the 1984 AAA regional meetings. The most comprehensive of these was at the Western Regional held in Tucson, where Ken Euske and Paul Watkins developed a seminar entitled "Current Issues and Developments in the Behavioral Sciences: Implications for Accounting Education and Research." In 1986, Denise Nitterhouse organized a behavioral research methodology program on the day preceding the Midwest Region meeting in Chicago.

One of the biggest programs planned by the Section was the May 1985 "Symposium on Behavior/Organization Issues in Management Accounting," which was organized by Robert Holtfreter (Fort Hayes State University) and Stephen Landekich (NAA), and required two years of planning. After numerous delays, the symposium was postponed to October 1985, and then to May 1986, and subsequently was cancelled.

In July 1989, the ABO Section cosponsored a research conference with the European Management Control Association at the London Business School. Kenneth Merchant (then at Harvard University) represented ABO on the organizing committee. The section provided a \$500 travel grant to non-European members whose papers were accepted for the conference. These travel grants were designed to broaden participation in the conference. Also, accepted papers were considered for publication in Behavioral Research in Accounting. In 1991, a conference was held at Bond University in Australia. A second European conference was held in 1992 with 100 participants and 44 papers presented.

In 1994, conferences became more continuous with the initiation of the annual research conferences. These annual conferences have been held continuously since 1994, most recently in October of each year. These annual fall seminars have been quite popular, but the 2001 attendance dropped to only 40 delegates, primarily due to the travel problems caused by the September 11 terrorist attacks. The locations and coordinators of each of the annual research conferences are shown in the following exhibit.

Exhibit 2 Annual Research Conferences

<u>Year</u>	<u>Location</u>	<u>Coordinators</u>
1994	San Antonio	Paul Munter
1995	Orlando	Alan Lord
1996	Las Vegas	Michael Bamber
1997	Pittsburgh	Seleshi Sesaye
1998	Orlando	Jean Bedard, Jeff Cohen, Dennis Hanno
1999	San Diego	Chee Chow, Jean Luft
2000	Chicago	Dennis Blin, Tim Fogarty
2001	St. Louis	Ralph Greenberg
2002	Dallas	Marlys Lipe

2003	Denver	Sean A. Peffer
2004	Chicago	Richard W. Houston
2005	Atlanta	R. Lynn Hannan

This listing of seminars is not intended to overlook the many activities at the regional level. In the early years, the regional coordinators did an excellent job of just getting behavioral sessions added to the regional meetings.

Other ABO Section Activities

In 1986, the ABO Section established an outstanding dissertation award. There were 12 submissions the first year, 11 in 1987, 20 in 1988 and 14 in 1989. Initially, there was no money accompanying the award, but in 1988, a \$250 prize was added. In 1989, the award structure was changed to give \$1,000 to the first place winner and \$500 to the runner-up. The first winner of this award was Joseph G. Fisher, Ohio State University, for his 1986 dissertation entitled "The Allocation Mechanism of Audits: An Experimental Approach." Fisher went on to become the chairman of the Section for 2002-2003.

In 1995, Charles E. Davis (Baylor University) spoke with then chair Larry Ponemon about the creation of a Section web site. Ponemon encouraged Davis to pursue the idea, and the ABO Section web site became reality. Davis remained as Webmaster for the Section through 2002. The URL for the website is http://business.baylor.edu/Charles_Davis/abo/home.htm.

Summary of ABO Section

The ABO Section has grown quickly. There were only 224 members in 1982. By summer 1988, the section had 815 members, including 176 non-U.S. members representing 36 different countries. Today, there are over 1,100 members. The reason for this growth is primarily due to the research interests of its members. The section provides a service by communicating what others in the field are doing. Although the section has sponsored programs, an annual research conference, sessions at regional meetings, and a couple of book-length publications over the years, the primary output has been the semiannual newsletter and recently the annual journal. The journal is among the most respected of any journals in the accounting field, and it is probably the *BRIA* journal that gives the entire section its credibility as a scholarly organization.

Despite a committed group of officers, the productivity of the section has always been slow in developing. Virtually every endeavor has taken longer than was anticipated. Perhaps Frank Collins said it best when he was chairman in 1986-87:

While in previous years our section has made great strides, there have been occasions where we promised more than we produced [Collins, 1986, p. 1].

Despite the delays, the membership has not abandoned the section, it is now the fifth largest of the AAA sections, which may be somewhat surprising given that for most members the ABO is not their primary sectional membership. Most members are also members of either the Auditing, Management Accounting, Tax, or Financial Accounting Section,

which represents their teaching interests. The ABO is nothing more than a research interest. With this limited membership base, it is surprising that the section maintains as large a membership base as it does. Apparently the products of the ABO Section, although sometimes slow in coming, have been worth waiting for.

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EXHIBIT 1

<u>Year</u>	<u>Chairman</u>	<u>Vice Chairman</u>	<u>Practice/Regions Vice Chairman</u>	<u>Secretary</u>	<u>News Editor</u>
1982	Gerald H. B. Ross	Eric Flamholtz		Van Ballew	Ellen Cook
1983	Gerald H. B. Ross	Eric Flamholtz		Van Ballew	Ellen Cook
1984	Robert E. Holtfreter	Ellen Cook		Ray Stephens	Joe San Miquel
1985	Ellen Cook	Ray G. Stephens	Stephen Landekich	Frank Collins	Peter Chalos
1986	Ray G. Stephens	Frank Collins	James C. Caldwell	Martin Bariff	Peter Chalos
1987	Frank Collins	Martin Bariff	Michael E. Egan	Kenneth Merchant	Peter Chalos
1988	Martin Bariff	Kenneth Merchant	Richard Sabo	Norman MacIntosh	Paul H. Munter
1989	Kenneth Merchant	Norman MacIntosh	X	Kenneth Ferris	Paul H. Munter
1990	Kenneth Ferris	Howard Rockness	Mike Gleason	Mark E. Haskins	Paul H. Munter
1991	Howard Rockness	Mark E. Haskins	Mike Gleason	Paul H. Munter	Don W. Finn
1992	Mark E. Haskins	Paul H. Munter	X	Don W. Finn	Don W. Finn
1993	Paul H. Munter	Don W. Finn	X	Lawrence A. Poneman	Lawrence A. Poneman
1994	Don W. Finn	Lawrence A. Poneman	X	Norman B. MacIntosh	Philip H. Siegel
1995	Lawrence A. Poneman	Norman B. MacIntosh	Robert Dean	Gary Mann	Philip H. Siegel
1996	Norman B. MacIntosh	Philip H. Siegel	X	Dennis M. Bline	Philip H. Siegel
1997	Philip H. Siegel	Dennis M. Bline	X	Seleshi Sisaye	Philip H. Siegel
1998	Dennis M. Bline	Seleshi Sisaye	Gene Johnson	Vicki Arnold	John T. Rigsby
1999	Seleshi Sisaye	Tim J. Fogarty	Lauri M. Pant	S. Jane Kennedy	Joseph G. Fisher
2000	Tim J. Fogarty	S. Jane Kennedy	Lauri M. Pant	Joseph G. fisher	Joseph G. Fisher
2001	S. Jane Kennedy	Charles E. Davis	Lauri M. Pant	Stacey Whitecotton	Charles D. Bailey
2002	Charles E. Davis	Joseph G. Fisher	Kim Langfield-Smith	Stacey Whitecotton	Ralph H. Greenberg
2003	Joseph G. Fisher	Stacy Whitecotton	Alan T. Lord	D. Elaine Sanders	Ralph H. Greenberg
2004	Stacy Whitecotton	Charles D. Bailey	Alan T. Lord	Stacy Kovar	Elizabeth Almer
2005	Charles D. Bailey	Stacy Kovar	Penelope Sue Greenberg	D. Jordan Lowe	Elizabeth Almer

X = Position Vacant