



American Accounting Association

Government and Nonprofit Section

Government and Nonprofit Section of the American Accounting Association

BY-LAWS

- I. Name of Organization. The name of this organization shall be the Government and Nonprofit Section of the American Accounting Association. Normally, the organization shall be known by the shorter name, The Government and Nonprofit Section. The organization is a part of the American Accounting Association and is therefore subject to the by-laws and other rules that apply to the Sections of the American Accounting Association.
- II. The Purpose and Objectives of the Government and Nonprofit Section Shall be.
 - A. To initiate, encourage, and sponsor research in governmental and nonprofit accounting and to publish or aid in the publication of the results of research. (The term accounting will be construed broadly to include auditing, cost accounting, budgeting, international accounting and appropriate conjoint interests with such disciplines as management, finance, political science, and public administration.)
 - B. To advance instruction in the area of governmental and nonprofit accounting and to encourage qualified individuals to enter careers in the teaching of governmental and nonprofit accounting.
 - C. To advance the development and application of accounting concepts and standards and seek their adoption for financial statements prepared for external purposes in the fields of governmental and nonprofit accounting.
 - D. To advance the development and uses of accounting for internal management purposes in the fields of governmental and nonprofit accounting.
 - E. To advance a widespread knowledge of accounting among qualified students and the general public relating to the fields of governmental and nonprofit accounting.
 - F. To facilitate interaction between the fields of governmental and nonprofit accounting and other areas of accounting specialization such as auditing, taxation, etc., as well as allied disciplines such as economics, public administration, public finance, etc. In part this will be achieved through Liaison activities with related organizations in these disciplines.
- III. Membership.
 - A. Requirements. To be a member of the Government and Nonprofit Section one must be a member of the American Accounting Association. Requirements for membership shall conform to the requirements of the American Accounting Association. Other requirements shall be specified by the Executive Committee of the Government and Nonprofit Section. Such additional requirements must conform to the requirements of the American Accounting Association. Associate members of the Association may become associate members of the Section (see below).
 - B. Privileges. Members of the Government and Nonprofit Section are eligible to vote, hold office, and participate in all activities of the Section.
 - C. Associate Members. Students who are members of the American Accounting Association shall be eligible to become associate members of the Government and Nonprofit Section. Associate members may not vote in elections conducted by the Section, serve on committees, or hold elected or appointed office.
- IV. Dues and other fees.
 - A. Dues shall be determined by the Executive Committee with the approval of the membership at the annual business meeting. Section dues may not exceed 50 % of the annual American Accounting Association (AAA) dues. Annual Section dues in excess of the 50% maximum are subject to approval by the Executive Committee of the AAA. Annual dues are payable to conform to the requirements for dues payments of the AAA. Arrears in dues are also subject to the requirements of the AAA. Dues for associate members may be set

at an amount lower than regular dues.

- B. Section's publications shall be priced on an ascending scale: Section members, AAA members, other individuals or organizations (who should pay prices exceeding costs).

V. The Executive Committee.

- A. Composition. The Executive Committee shall consist of the President, President-Elect and Vice-President for Practice, the three immediate preceding past Presidents, and the Chairpersons of the all standing committees.

- B. Functions. The Executive Committee shall be responsible for directing the affairs of the Section and shall formulate such plans, policies, rules and procedures as needed to achieve the purposes and objectives of the Section.

Specific Functions of the Executive Committee shall be:

1. Propose changes in the by-laws for submission to the members of the Section for approval.
2. Approve changes in dues before submission to the members.
3. Approve major decisions referred to it by the President.
4. Fulfill oversight responsibility for Section's financial position and condition.
5. Review the activity reports of the regions and the standing committees and ad hoc committees of the Section prior to the presentation of these reports at the annual meeting.

- C. Meetings, Procedures and Policy Actions.

1. The current Executive Committee shall meet once a year prior to the annual business meeting. This may be a joint meeting with the incoming Executive Committee for the coming year.
2. A mid-year Executive Committee meeting may be held by the incoming President at his or her discretion. Such meeting may be independent or held in conjunction with another meeting.
3. Items subject to action at a particular meeting of the Executive Committee shall normally be included in a written agenda prepared by the President and distributed to the members of the Committee prior to the meeting with sufficient time for reasonable reflection.
4. Major policy actions relating to items not included on the written agenda distributed in advance of the annual meeting of the Committee shall be presented at one Executive Committee meeting for discussion and shall be acted upon at the next scheduled meeting.
5. Where action is required that cannot be delayed for a full year, the Executive Committee at its annual meeting can approve a voting-by-mail, electronic mail or other forms of communication as technology permits, for particular items.
6. Six members of the Executive Committee shall constitute a quorum.

- D. Compensation. No section officer, regional coordinator, committee chairperson, or other member providing services to the Section shall receive any compensation in the form of honoraria, professional fees, stipends, etc., from the AAA or the Section for performance of Section duties.

- E. Reimbursement of Expenses. Sectional officers, regional chairs, and committee chairpersons may be reimbursed from funds generated by the Section for expenses incurred in connection with their duties, using the standard AAA expense reimbursement policy. Such reimbursements must be approved by the Section President. The Section President's expenses shall be reviewed by the Executive Committee at its next meeting.

VI. Selection and Terms of the Members of the Executive Committee.

- A. Nominating Procedure.

1. The President-Elect, the Vice President for Practice, and the Secretary/Treasurer, are to be nominated by a nominating committee (See Section VII (D)) subject to election by majority vote at the annual business meeting.
2. Nominations from the floor at the annual meeting shall be permitted. Nominations from the floor shall be conducted through written ballot of the members present at the annual business meeting in accordance with Robert's Rules of Order. Persons nominated from the floor must be present and must have previously consented in writing to the nomination.
3. Any person nominated to serve in any capacity for the Government and Nonprofit Section must be notified prior to the nomination and have provided consent to serve if elected.

- B. Terms.

1. The President, the President-Elect, the Vice President for Practice, and the Secretary/ Treasurer, shall serve a one year term in the year following their election. The Vice-President for Practice would normally be asked to serve one year beyond the term of their initial election, although these are two, one-year appointments made at the pleasure of the incoming president.
2. The President-Elect becomes the President after serving one term as President-Elect.
3. The Regional Coordinators, and the Chairpersons of the standing committees of education, membership, newsletter, and research will normally be asked to serve for one year beyond the term of their initial

election, although these are two, one-year appointments made at the pleasure of the incoming President. Regional Coordinators and Committee Chairs may all serve for two terms beyond the term of their initial election for a maximum of three terms.

4. The three immediate preceding past Presidents serve on the Executive Committee by virtue of the by-laws.
5. If any member of the Executive Committee cannot serve out his or her term, then the President of the Section shall recommend a replacement to the Executive Committee. The replacement shall agree, in writing, to serve out the term prior to recommendation by the President. The replacement shall serve out the term when elected by a majority of the Executive Committee by mail ballot.
6. No person who serves out the term of an officer can then serve for a consecutive term in that same official capacity.
7. Any person who has served as an officer may be reelected to that office after a period of three years after the end of his/her previous term of office.

VII. Duties of the Members of the Executive Committee.

A. President of the Section.

1. Is responsible to administer the affairs of the Section.
2. Is Chairperson of the Executive Committee.
3. Presides over the annual business meeting of the Section at the end of the term to which he or she has been elected.
4. Presides over the first half of the annual meeting of the Executive Committee which takes place just prior to the annual business meeting over which s/he presides. The incoming President will be given time on the Executive Committee Meeting Agenda.
5. Receives, on behalf of the Executive Committee, the annual financial report from the Secretary/ Treasurer prior to the annual business meeting.
6. After the Executive Committee reviews the annual financial report, distributes the report to the Editor of the Newsletter (also Chairperson of the Newsletter Committee) for publication in the Newsletter or electronic communication of the report to the Section members.
7. Receives, on behalf of the Executive Committee, the coming year's financial plan prepared by the President-Elect prior to the annual business meeting.
8. After approval by the membership at the annual business meeting, will have the financial plan (prepared when s/he was President-Elect) distributed to the Editor of the Newsletter for publication in the Newsletter or electronic communication of the report to the Section members..
9. Is authorized to approve Section expenditures. Nevertheless, the Chair will seek guidance from other appropriate members of the Executive Committee regarding non-routine expenditures. No other person is authorized to approve expenditures.
10. Shall have the authority to appoint chairpersons and members to the standing committees and other committees of the Section. The Chairpersons of the standing committees may recommend persons as members of their committees, but the power to appoint such members rests with the President. The President also has the discretionary power to remove members of committees, or Regional Coordinators of the Section. Recommendations concerning regional coordinators would come to the President from the President-Elect who is also the Coordinator of the Regions.
11. At the beginning of his or her term, will prepare and circulate to the officers and Chairpersons of Section committees a set of charges spelling out for each the desired goals and objectives for the coming year.
12. Receives, on behalf of the Executive Committee, annual activity reports (prior to the annual business meeting) from the President-Elect, Secretary/Treasurer, and Chairpersons of Standing Committees, ad hoc Committees, and/or Task Forces.
13. After the annual activity reports are reviewed by the Executive Committee and presented at the annual business meeting, a summary of activities will be published in the Newsletter of the Section.
14. Serves on the Council of the American Accounting Association.
15. Recommends to the President of the AAA a Section member who will serve as the Section liaison to the Technical Program Committee of the AAA which plans the annual scholarly program for the AAA. This Section member is normally the Section Chairperson of the Research Committee.
16. Recommends to the President of the AAA a Section member who will serve on the AAA committee that deals with governmental and nonprofit accounting.
17. Represents the Section's interests with the AAA and in interaction with organizations external to the AAA. The latter function may be delegated to an officer or other section member.
18. Provides archival material to the Section Historian.
19. Approve travel supplements to Section members up to a total of \$500 in consultation with the Vice-President and Secretary/Treasurer.

B. President-Elect of the Section.

1. Recommends to the President, persons to serve as Regional Coordinators.
2. As Coordinator of the Regions, monitors and coordinates the activities of the Regional Coordinators.

3. Prepares a set of charges, at the beginning of the term in office, in conformity with the President's charges to be distributed to the Regional Coordinators.
4. Works with the Chairpersons of the Standing Committees of Education, Membership, Newsletter, and Research to make sure that Section interests are properly represented at the annual regional meetings. The normal operating cycle of the Regions in terms of their annual meetings creates difficult problems of timing which must be taken account of by the Coordinator of the Regions and the Regional Coordinators.
5. The President-Elect begins preparation to assume the position of President by:
 - a. Preparing an annual financial plan which will be submitted for review by the Executive Committee and presented at the annual business meeting for approval by the membership.
 - b. Selects a slate of officers and Committee Chairs prior to taking office and prepares a set of charges to be circulated to the officers and committee chairs when the office of President is assumed.
6. Acts on behalf of the President when that person is unable to carry out a particular function.
7. Prepares an annual activity report submitted to the President prior to the annual meeting for review by the Executive Committee and for presentation at the annual meeting.
8. Performs other duties as may be assigned by the President.
9. Attends both AAA Council Meetings as an observer. The costs of attending the mid-year meeting will be borne by the Section.
10. Provides archival material to the Section Historian.

C. Secretary/Treasurer of the Section.

1. Prepares the minutes of the annual Executive Committee meeting and the annual business meeting. (Note that in a given year, the minutes are taken by the outgoing Secretary/Treasurer who reads the minutes prepared by his or her predecessor.) A condensed version is to be prepared for publication in the newsletter.
2. Prepares the annual financial report. The report preparation depends upon coordination between the Section Secretary/Treasurer and the Executive Director of the AAA which maintains cash basis receipt and expenditure information for each Section. The information presented in the annual financial report must be compatible with the Section financial plan so that appropriate comparisons between budget revenues and expenses and actual revenues and expenses can be made. The annual report may be prepared using the data provided by the AAA if the Secretary/Treasurer finds those numbers to be relevant and decision-useful.
3. Work with the President of the Membership Committee to reconcile membership information and revenues from memberships credited to the Section by the AAA administrative offices.
4. Submit the annual financial report to the Section President prior to the annual meeting for review by the Executive Committee and for presentation at the annual business meeting. The report is to be published in the newsletter.
5. Keeps the minutes of the annual meeting of the Executive Committee. Distribute the minutes of the annual meeting to the members of the Executive Committee.
6. Provides appropriate financial information to the President-Elect to facilitate the preparation of the annual budget.
7. Maintains and updates the history of the Government and Nonprofit Section.
8. Prepares an annual activity report for submission to the President for review by the Executive Committee and for presentation at the annual meeting.
9. Updates the bylaws to reflect actions by the membership during his or her term.
10. Provides archival material to the Section Historian.
11. Carries out such tasks as may be assigned by the President.

D. Past President/Chair of the Nominating Committee.

1. Responsible for assembling a nominating committee consisting of him/herself, the President Elect, and the two preceding Presidents to nominate the Secretary/Treasurer for the coming term. Such nomination should be accomplished by January following the year of the Chair's term of office.
2. Responsible for assembling a nominating committee of him/herself and the four preceding chairs to consider nominations for the "Enduring Lifetime Contribution Award, using the following criteria:
 - a. The award need not be made in each year.
 - b. Recipients need not be members of the Section or the AAA.
 - c. The award will consist of a plaque and a letter outlining the recipient's contribution to the field.
3. Provide archival data to the Section Historian.

E. Vice-President for Practice.

1. Is charged with providing the Section with a practicing professional's perspective on outstanding issues as they arise.
2. Consults with, and acts as a resource for, all standing committees, as appropriate.
3. Acts as a formal liaison with those organizations in which s/he also holds membership.
4. Suggests programs for the annual and regional meetings which will be of interest to both academic and professional members.
5. Generally seeks ways in which to strengthen the linkages between the academic members of the Government and Nonprofit Section and the professional community which shares their research and educational interests.

6. Provides archival material to the Section Historian.

F. Chairperson of the Education Committee.

1. Is responsible for the development and administration of educational programs in governmental and nonprofit accounting.
2. Is responsible to coordinate the activities of the Education Committee with the Coordinator of the Regions and the Regional Coordinators.
3. Maintains liaison with the Education Committee of the AAA.
4. Recommends members of the Education Committee to the President.
5. Prepares an annual activity report to be submitted to the President prior to the annual business meeting. The activity report will be reviewed by the Executive Committee and presented at the annual business meeting.
6. Carries out such tasks as may be assigned by the President.
7. Provides archival material to the Section Historian.

G. Chairperson of the Membership Committee.

1. Maintains an up-to-date membership list.
2. Prepares an annual membership directory and oversees its production and distribution to the members.
3. Reconciles the membership list maintained by the Section with that maintained by the AAA administrative offices.
4. Develops and maintains membership brochures and other membership materials. Membership enrollment material should adhere to the formal requested by the AAA administrative offices.
5. Works with the Coordinator of the Regions and the Regional Coordinator to promote membership at the regional meetings of the AAA.
6. Works with the President to make available membership materials at the annual meeting of the AAA.
7. Works with the President to broaden the attractiveness of the Section with particular attention to the governmental and nonprofit areas and to academic and professional members.
8. Recommends members of the Membership Committee to the President.
9. Provides an estimate of membership revenues to facilitate budget preparation by the President-Elect.
10. Provides archival material to the Section Historian.
11. Prepares an annual activity report to be submitted to the President prior to the annual meeting for review by the Executive Committee and for presentation at the annual meeting.
12. Carries out such tasks as may be assigned by the President.

H. Chairperson of the Newsletter Committee and Editor of the Newsletter.

1. Reports on Section Activities.
2. Prepares and causes to be issued a periodic newsletter.
3. Reports on current developments in governmental and nonprofit accounting.
4. Reports on research in governmental and nonprofit accounting presented at the regional meetings of the AAA and at the annual meeting of the AAA.
5. Reports on educational activities and programs in governmental and nonprofit accounting.
6. Recommends members of the Newsletter Committee to the President.
7. Provides an estimate of the expenses of publishing the Newsletter to facilitate budget preparation by the President-Elect.
8. Prepares an annual activity report to be submitted to the President prior to the annual meeting for review by the Executive Committee and for presentation at the annual meeting.
9. Carries out such tasks as may be assigned by the President.
10. Provides one copy of each Newsletter to the Section Historian.

I. Chairperson of the Research Committee.

1. Is responsible for encouraging research in the area of governmental and nonprofit accounting through appropriate programs and policies.
2. Organizes the concurrent technical and professional programs in the areas of governmental and nonprofit accounting and auditing at the annual meeting of the AAA. This activity involves a "call for papers" to be published in the Newsletter, the selection of papers through a refereeing process, the selection of referees, the selection of discussants in scholarly session as required by a resolution passed by the members, etc.
3. Acts as liaison from the Government and Nonprofit Section to the Technical Program Committee of the AAA which plans the sessions to be held at the AAA annual meeting.
4. Organizes projects that can lead to original research in the areas of governmental and nonprofit accounting and auditing.
5. Is responsible for encouraging cross-fertilization between disciplines such as economics, public administration, etc. and accounting and auditing in the areas of research.
6. Recommends members of the Research Committee to the President.
7. Prepares an annual activity report to be submitted to the President prior to the annual meeting for review by the Executive Committee and for presentation at the annual meeting.
8. Conducts the annual awards program. Selects Subcommittee Chairs and members subject to the President's

approval. Subcommittees are to review papers submitted and select award winners. The awards are based upon the following guidelines:

- a. The dissertation awards will consist of a \$500 check and a plaque for each winner.
 - b. The Enduring Contribution to the Literature award will be recognized with a plaque for each author.
 - c. The full details of the research grant awards are presented in Appendix B.
9. Carries out such tasks as may be assigned by the President.

VIII. Regional Coordinators and other Standing Committees. The following standing committees shall be established:

- A. Education Committee. Described in Section VII(F).
- B. Membership Committee. Described in Section VII(G).
- C. Newsletter Committee. Described in Section VII(H).
- D. Research Committee. Described in Section VII(I).
- E. Nominating Committee. Described in Section VII(D).
- F. Doctoral Liaison Committee.
 1. Responsible for liaison with the AAA Doctoral Consortium Planning Committee to encourage inclusion of governmental and nonprofit faculty and topics at future programs.
 2. Promote doctoral students' interest in governmental and nonprofit accounting issues. Toward this end, registration fees for Regional Workshops may be waived for doctoral students at the option of the Regional Coordinator.
 3. Coordinate with the Membership Committee, to promote doctoral student membership.
 4. Creatively develop means by which the Section can enhance the role of government and nonprofit research in doctoral education.
 5. Promote participation in the Outstanding Dissertation Award Program.
 6. Facilitate the exchange of course syllabi for doctoral seminars.
 7. Encourage GNP speakers for seminar programs at various doctoral programs.
 8. Provides archival material to the Section Historian.
 9. Select Doctoral research grant recipients in consultation with the Research Committee.
- G. International Committee.
 1. Develop, to the extent feasible, joint programs with the Government Committee of the International Section.
 2. Provide an international dimension to the work of the Standards Response Committee (See Section VIII (H)).
 3. Supply information on government and nonprofit activities in other countries via submission to the quarterly Newsletter.
 4. Promote membership in the Section by Nationals of countries other than the United States.
 5. Provide archival material to the Section Historian.
- H. Government and Nonprofit Accounting and Auditing Standards Committee.
 1. Respond to all discussion memoranda, exposure drafts, and similar requests for input issued by the GASB, FASB, AICPA, or other standard-setting groups related to government and nonprofit accounting and auditing. This is an obligation of the Section to the AAA as described in Appendix C.
 2. Seek input from International sources regarding their opinions about proposed standards, with the expectation that respondents from a different environment may offer insight stemming from an alternative point of view.
 3. Extend membership on the Standards Committee to overseas members of the Section's International Committee.
 4. Participate in hearings of the standard-setting organizations, testifying on behalf of the Section when appropriate.
 5. Encourage members to respond to standard setters' requests for input.
 6. Provide archival material to the Section Historian.
- I. Section Historian.
 1. The Section Historian will accept archival material from the various Officers and Committee Chairs of the Section, and organize such material to provide for timely retrieval.
- J. Regional Coordinators.
 1. The Section will attempt to maintain active regional programs in each of the geographic regions of the AAA.
 2. Regional Coordinators will promote membership in the Section.
 3. Regional Coordinators are responsible for promoting research in governmental and nonprofit accounting and auditing through paper sessions at the regional meetings.
 4. Responsible for promoting education in governmental and nonprofit accounting and auditing through educational workshops at regional meetings.
 5. Should make every attempt to develop workshops, independent of the meeting itself. The workshops

should adhere to the following financial guidelines:

- a. The net revenues of such workshops should be sent to the Section's account at the AAA Administrative Offices.
- b. No honorarium or cost reimbursement for speakers may be offered without prior authorization from the Section's Chair.
- c. Members of the Section may be charged a lesser fee than nonmembers.
- d. Tuition for graduate students may be waived at the option of the Regional Coordinator.
6. Work closely with the chair of the membership committee to promote Section membership.
7. Provide calls for papers in the appropriate newsletters of the AAA and the Section.
8. Provide copies of regional programs to the Section Historian.
9. Seek other creative means to promote the Section and its activities in the regions.

K. Information Technology Committee

1. Membership of the proposed IT committee would include the Webmaster, Chairs of the Education and Research Committees, and other interested Section members.
2. The proposed charge of the IT committee would be to initiate, encourage, support, and sponsor when appropriate, the use of technology in Section activities.
3. The proposed responsibilities of the IT committee would be:
 - a. To liaison with AAA Sarasota on IT issues.
 - b. To provide technology updates of research, pedagogical or practice interest to the GNP News.
 - c. To communicate with members on evolving technologies that may be of research, pedagogical, or practice interest.
 - d. To assist, as needed, in planning sessions at GNP sponsored meetings.
 - e. To assist the Webmaster as needed.

IX. Nominating and Election Procedures.

A. Nominating Procedure.

A list of nominations made by the Nominating Committee, shall be published in the last newsletter to appear just before the annual business meeting of the Section. Additional nominations may be made by a petition signed by not less than 25 members of the Section submitted to the President at least forty-five (45) days prior to the annual business meeting of the Section. Persons so nominated must previously have agreed in writing to serve if elected. The membership of the Section shall be notified at the annual business meeting of any nominations made by petition. Persons nominated by petition must be present at the annual business meeting to be eligible for election.

B. Election Procedure.

Election shall take place at each annual business meeting of the Section by vote of the members present under Robert's Rules of Order. If there is a nomination by petition or from the floor for any office, the election for that office shall be conducted by written ballot of the members present at the meeting in accordance with Robert's Rules of Order. Candidates nominated by petition or from the floor must be present to be elected and must have provided written consent of willingness to serve if elected.

X. Annual Meeting.

The Section shall hold an annual business meeting generally to conform to the annual meeting of the AAA. The tentative program for the annual business meeting should be circulated among the members of the Executive Committee on a timely basis prior to the business meeting. The tentative program shall include:

- A. The agenda for the annual business meeting of the membership;
- B. Awards;
- C. Nominees for Office and elections;
- D. Proposed changes in the By-Laws; and
- E. Such other business slated to come before the Section.

XI. Amendment.

These By-Laws may be amended by the affirmative vote of two-thirds of the members present and voting at any annual business meeting, or at the discretion of the Executive Committee, by the vote of two-thirds of the members who return ballots in a mail referendum. Amendments to the By-Laws may be proposed by any individual member or group of members, or by the Executive Committee. Proposals to amend the By-Laws must be approved by the Executive Committee or by written petition of not less than twenty-five (25) members of the Section. Written notice of By-Law Amendments must be published in the Newsletter in sufficient time to constitute notice to the membership prior to the annual business meeting at which the vote on the amendment is to take place.

XII. Other Executive Committee Decisions.

APPENDICES

A - CHART OF ACCOUNTS

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B - POLICY FOR AWARDING DOCTORAL RESEARCH GRANTS
C - AAA POLICY ON RESPONSIBILITY FOR RESPONDING TO PROFESSIONAL STANDARD

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