



Management Accounting Section Bylaws (As Revised – March 27, 2018)

For more information about the Management Accounting Section, including current Officers and Operations Manual, please visit [Management Accounting Section](#) web page.

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I. Name of Organization. The name of this organization is the Management Accounting (MAS) Section of the American Accounting Association.

II. The Purposes and Objectives of the Section Are to stimulate and improve the teaching of, research in, and practice of accounting that assists in the effective and efficient management of entities. The Section encourages and supports new scholars and educators in the field.

III. Membership. All persons who pay the annual dues levied by the Section, subject to the rules of the American Accounting Association, can be members of the Section. There will be two (2) classes of membership: (1) Regular Members and (2) Student Members.

Regular members of the Section are eligible to vote, hold office, and participate fully in all activities of the Section.

Student Members, during the period of matriculation in a post-secondary program, are eligible for student membership in the Section. Student members of the Section may not vote in matters coming before the Section, may not serve on Section committees, nor hold a Section office.

IV. Dues. Dues will be determined by the MAS Section Executive Committee and will be recommended to the Section membership for its approval. Dues categories will be structured to reflect the Section strategy and to increase participation of classes of individuals facing varying economic conditions.

V. The Executive Committee. The Executive Committee of the MAS Section will consist of President, President-Elect, Secretary-Treasurer, Council Representative, two (2) Past Presidents, Conference and Annual Meeting Directors, Membership Outreach Chair, Region Directors, Senior Editor of the Section journal, Section Liaisons to and from other organizations, Website Coordinator, and appointed Committee Chairs. They are responsible for directing the affairs of the Section and formulating the plans, policies, rules, and procedures they consider necessary to achieve the Section mission.

VI. Duties of the Executive Committee.

President. The President serves a one (1) year term. The President is responsible for administering the affairs of the Section. The President will act as Chair of the Executive Committee and the Operating Committee and will preside at all meetings of the Section. Except for committee members previously appointed to terms that have not yet expired, the President has the authority to appoint members to committees and task forces, and, at his/her discretion, to remove members of committees and task forces.

President-Elect. The President-Elect is elected for a one (1) year term. The duty of the President-Elect is to assist the President in administering the affairs of the Section.

Past President. The Past President serves on the MAS Section Nominations Committee. The duty of the Past President is to assist the President and President-Elect in their efforts to implement the Section strategy. The Past President will serve in that office for one (1) year.

Secretary-Treasurer. The Secretary is elected for a two (2) year term. The duty of the Secretary–Treasurer is to supervise the keeping of records of Section meetings, policies, and procedures. The Secretary-Treasurer will work with AAA professional staff relative to collection and disbursement of Section funds and will report to the Section members at its business meeting on the financial affairs of the Section and will provide that information for dissemination to the Section members.

Council Representative. The Council Representative serves a three (3) year term and is eligible for one (1) additional three (3) year term. The duty of the Council Representative is to report in a timely manner all relevant Council meeting information to the Executive Committee.

Filling of Vacancies. In the event that a member of the Executive Committee, other than the President, is unable to serve the full term, the duties will be assigned to another person selected by the Executive Committee. When the President cannot serve, then the duties will be assumed by the most recent Past President who is willing to serve. When the President-Elect is not able to serve, the MAS Section Nominations Committee will nominate another candidate who will be affirmed by a vote of the Section membership.

VII. Standing Committees.

The Operating Committee. The officers of the Section will be guided in their duties by the Operating Committee. The Operating Committee will consist of President (Chair), President-Elect, Secretary-Treasurer, Council Representative, Past President, AAA Annual Meeting Lead-Liaison, Midyear Meeting Lead-Director, Publications Committee Chair, Membership Outreach Chair, and Communications Director.

Nominations Committee. The Nominations Committee duties include soliciting candidates from the membership for open offices and preparing a slate of at least one (1) candidate for each of the open offices. It will consist of the Past President (who will chair the committee) and four (4) other persons elected by a majority vote of the Section Executive Committee. Members of the MAS Section Nominations Committee are not eligible for nomination to any MAS Section office while serving on the Committee.

Publications Committee. The Publications Committee will consist of a Chair with a one (1) year term appointed by the President and additional Section members as determined by the President, President-Elect, and Publications Committee Chair. The duties of the Publications Committee of the Section are to recommend changes in policy issues associated with all Section publications. The Publications Committee recommends the incoming Senior Editors of Section publications and the Senior Editors decides on the incoming Editors.

VIII. Nomination and Elections Procedures. The slate of nominees will be posted 30 days in advance of the election and will include at least one (1) name for each position. Additional nominations may be made by a petition signed by 25 Regular MAS Section members submitted to the President 15 days prior to the beginning

of the election. Persons so nominated must previously have agreed to serve if elected. The membership of the Section will be notified prior to the election of the nominations made by petition. All elections will be conducted by mail, facsimile, or electronic vote. Only Regular members of the MAS Section are eligible to vote.

IX. Publications. The Section may publish newsletters, proceedings, working papers, monographs, journals, teaching aids, and other materials consistent with the purposes and objectives of the Section.

X. Amendment. Amendments to the bylaws of the MAS Section may be proposed by the Executive Committee or by a petition signed by 25 Regular MAS Section members submitted to the Executive Committee 45 days prior to the start of voting. Notice of amendments to the bylaws of the MAS Section to be presented for vote will be given to the members 30 days prior to the vote. Only Regular members of the MAS Section are eligible to vote. The bylaws of the MAS Section may be amended by the affirmative vote of two-thirds of the Regular members who return ballots by mail, facsimile, or electronic vote.