



Strategic and Emerging Technologies Section Bylaws (As Revised – March 27, 2018)

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

- I. Name of Organization
- II. The Purposes and Objectives of the Section Are
- III. Membership
- IV. Dues
- V. The Executive Committee
- VI. Duties of the Executive Committee
- VII. Standing Committees
- VIII. Nomination and Elections Procedures
- IX. Publications
- X. Amendment

I. Name of Organization. The name of this organization is the Strategic and Emerging Technologies (SET) Section of the American Accounting Association.

II. The Purposes and Objectives of the Section Are to foster excellence in the teaching, research, and application of strategic and emerging technologies, including artificial intelligence methods and techniques and to create and disseminate knowledge as they relate to accounting by promoting excellence in research, teaching, and practice. 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 SET Section Executive Committee and will be recommended to the SET 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 SET Section will consist of President, President-Elect, Vice President-Academic, Vice President-Practice, Past President, Secretary-Treasurer, and Council Representative. 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 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.

Vice President-Academic. The Vice President-Academic will be elected for a one (1) year term and is eligible for reelection for two (2) additional one (1) year terms. The duty of Vice President-Academic is to work with the regional and international directors to help ensure that there are Section workshops, panels, and paper presentations at regional and international meetings.

Vice President-Practice. The Vice President-Practice is elected for a two (2) year term and is not eligible for immediate reelection. The duty of the Vice President-Practice is to facilitate relationships with the accounting and information systems practice communities.

Past President. The Past President serves on the SET Section Nominations Committee. He/she will 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-Treasurer is elected for a one (1) year term and is eligible for reelection for two (2) additional one (1) year terms. 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. The Secretary-Treasurer 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 SET Section Nominations Committee will nominate another candidate who will be affirmed by a vote of the Section membership.

VII. Standing Committees.

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), President, President-Elect, and two (2) other elected persons. Members of the SET Section Nominations Committee are not eligible for nomination to any SET Section office while serving on the Committee.

Publications Committee. The Publications Committee will consist of three (3) Section members with a three (3) year term appointed by the President. Current Journal Editor(s), Editor(s)-Elect, Newsletter Editor(s), Chair of the Web Publications Committee, and the President will be non-voting *ex officio* members of the Publications Committee. The most senior voting member will chair the committee. The duties of the

Publications Committee of the Section are to recommend changes in policy issues associated with all SET Section publications and recommend incoming editors of Section publications.

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 ten (10) Regular SET 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 SET 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 SET Section may be proposed by the Executive Committee or by a petition signed by ten (10) Regular SET Section members submitted to the Executive Committee 45 days prior to the start of voting. Notice of amendments to the bylaws of the SET Section to be presented for vote will be given to the members 30 days prior to the vote. Only Regular members of the SET Section are eligible to vote. The bylaws of the SET Section may be amended by the affirmative vote of two-thirds of the Regular members who return ballots by mail, facsimile, or electronic vote.