

**BYLAWS
PUBLIC INTEREST SECTION
AMERICAN ACCOUNTING ASSOCIATION
(12/21/08)**

I. NAME OF ORGANIZATION

The name of this organization shall be the Public Interest Section of the American Accounting Association (AAA).

II. ROLES AND OBJECTIVES

Public interest is typically defined as that which serves the common good. The role of the Public Interest Section is to serve the common good with respect to issues related to the function of accounting. Our overall goal is to affect positively human welfare and promote social justice through teaching, research and service.

We do this by promoting knowledge and responsible action with respect to all aspects of accounting, whether they be associated with the activities of public accountants, accountants serving in industry, or accountants serving in the public sector. We are a diverse group with many interests; we come together to promote the common good through a richer understanding of how accounting contributes to that end. Our general objectives are:

- a. encouraging research in public interest accounting by identifying areas (e.g., social accounting, taxation, labor, regulation, diversity, etc.) in need of research and facilitating the exchange of ideas and findings opportunities for exposing research results;
- b. promoting instruction on public interest accounting and the ethical responsibilities of professional accountants;
- c. encouraging more capable students to pursue genuine public service careers in accounting by enhancing their knowledge of the importance of accounting data in not just private economic decisions but in the crucial societal decisions upon which accounting data may shed substantial light;
- d. increasing the opportunities for the interchange of ideas among members of the academic and professional community with respect to public interest accounting; and
- e. encouraging interdisciplinary exchange between accountants and members of other learned disciplines in order to promote multi-disciplinary understandings of accounting practice.

III. MEMBERSHIP

- a. All persons who pay the annual dues levied by the Public Interest Section, subject to the rules of the AAA, shall be members of the Section.
- b. All members of the section are eligible to vote, hold office, and participate fully in all activities of the Section, and are entitled to all of its other privileges.

IV. DUES AND FEES

- a. Annual dues and all changes therein shall be recommended to the membership by the Officers Group, within the limits set by the AAA. Recommendations must be approved by the majority of those section members voting in a web based election conducted under the auspices of the AAA. The e-mail should contain arguments both for and against the dues change.
- b. Fees may be charged to participating individuals for publications, special activities, and meetings (excluding regular sessions at national and regional AAA meetings). The fees charged are set by the Chair subject to guidelines established by the Officer Group.

V. THE OFFICER GROUP

The Officer Group of the Section shall consist of the Officers of the Section, both elected and appointed (described in section VI). The Officer Group shall act as an advisory committee for the Chair in coordinating overall Section activities. Specifically, the Officer Group shall aid the Chair in:

- a. formulating short- and long-run programs for the Section and presenting these programs to the membership;
- b. approving the annual budget of the Section;
- c. establishing and staffing standing and ad hoc committees as needed by the Section;
- d. insuring communication and coordination among regional and national section activities;
- e. appointing a replacement for any person currently occupying an office who chooses to vacate that office before the end of the term;
- f. reporting to the Section membership, at least annually, on major actions and activities; and
- g. carrying out other activities specified by the Section Bylaws.

VI. OFFICERS

1. ELECTED OFFICERS

The elected officers of the Section shall consist of the Chair, Chair-elect, Vice-Chair/Director of Research, Vice-Chair/Director of Education, Vice-Chair/Director of International Membership and Secretary-Treasurer.

- a. The Chair shall serve a two-year term. Once a person has served as Chair, he or she is not eligible for election to Chair-elect until the elapse of a period of four years after the completion of their previous term as Chair. The duties of the Chair shall be:
 - i. to direct the affairs of the Section and carry out the programs approved by the Section membership;
 - ii. to preside at the annual and other meetings of the Section;
 - iii. to represent the Section on the Council of the AAA and in other forums as appropriate;
 - iv. to appoint and charge committees and task forces;
 - v. to authorize expenditures of Section funds in accordance with the budget adopted by the Section Officer Group;
 - vi. to cooperate with the President of the AAA relative to Sectional activities at the Annual Meeting;
 - vii. to appoint the officers of the Section who are described below as the "appointed officers"; and
 - viii. to ensure that all officers, elected and appointed, and committee chairs are given a description of their responsibilities and objectives for the year.
- b. The Chair-elect shall serve a two-year term as an apprentice Chair and, upon completion of this term, shall become the Chair of the Section. Elections for Chair-elect will occur every two years. The duties of the Chair-elect shall be:
 - i. to assume the duties of the Chair in the event the Chair is unable to serve;
 - ii. to perform duties assigned by the Chair and Officer Group;
 - iii. to make recommendations for activities and programs to the membership at the Annual Meeting of the Section; and
 - iv. to attend the AAA Council meetings when feasible.

AAA Midyear Meeting

- c. The Vice-Chair/Director of Research shall serve a one-year term, eligible for unrestricted re-election. The duties of the Vice-Chair/ Director of Research shall be:
 - i. to perform those duties assigned by the Chair and Officer Group;
 - ii. to work with the Newsletter Editor/Webmaster to ensure that all important information with respect to research issues relevant to Section activities and proposed Bylaw changes are included in the Newsletter;
 - iii. to serve as Chair of the Public Interest Section Research Committee, making committee member recommendations to the Chair of the Public Interest Section who will have the duty to appoint committee members;
 - iv. to liaise among Section members regarding their research needs and interests;
 - vi. to work with the Program Chairs of the AAA Ethics Symposium, the Public Interest Section program of the Annual Meeting and the Public Interest Section Midyear Meeting to provide informational and organizational support for reviewers, discussants, and moderators;
 - vii. to establish networks between section members, the AAA, and organizations outside of the Association pursuing similar public interest issues;
 - viii. to encourage and prepare grant and funding proposals;
 - ix. to develop programs aimed at encouraging the inclusion of public interest issues as part of accounting research;
 - x. to facilitate development of special sessions at the AAA Annual Meeting, and the Public Interest Section Midyear Meeting.
 - xi. to prepare an annual report of the research activities of the Section to present at the Public Interest Section business meeting.
 - xii. to assume the duties of the Chair in the event the Chair is unable to serve and the office of Chair-elect is currently vacant.
- d. The Vice-Chair/Director of Education shall serve a one-year term, eligible for unrestricted re-election. The duties of the Vice-Chair/ Director of Education shall be:
 - i. to perform those duties assigned by the Chair and Officer Group;

- ii. to work with the Newsletter Editor/Webmaster to ensure that all important information with respect to educational issues relevant to Section activities and proposed Bylaw changes are included in the Newsletter;
 - iii. to serve as Director of Education and Chair of the Public Interest Section Education Committee, making committee member recommendations to the Chair of the Public Interest Section who will have the duty to appoint committee members;
 - iv. to liaise among Section members regarding their educational needs and interests;
 - v. to establish networks between section members, the AAA, and organizations outside of the Association pursuing similar public interest issues;
 - vi. to encourage and prepare grant and funding proposals;
 - vii. to develop programs aimed at encouraging the inclusion of public interest issues as part of the accounting curriculum;
 - viii. to facilitate development of special sessions at the AAA Annual Meeting and the Public Interest Section Midyear Meeting.
 - ix. to prepare an annual report of the education activities of the Section to present at the Public Interest Section business meeting; and
 - x. to assume the duties of the Chair in the event the in the event the Chair is unable to serve, the office of Chair-elect is currently vacant, and the Vice Chair/Director of Research is unable to serve.
- e. The Vice-Chair/Director of International Membership shall serve a one-year term, eligible for unrestricted re-election. The duties of the Vice-Chair/ Director of International Membership shall be:
- i. to perform those duties assigned by the Chair and Officer Group;
 - ii. to work with the Newsletter Editor/Webmaster to ensure that all important information with respect to international issues relevant to Section activities and proposed Bylaw changes are included in the Newsletter;
 - iii. to prepare an annual report of the international activities of the Section to present at the Public Interest Section business meeting.
 - iv. to serve as Director of International Membership and Chair of the Public Interest Section International Committee, making committee member recommendations to the Chair of the Public Interest Section who will have the duty to appoint committee members;

- v. to liaise among Section members regarding their educational and research needs and interests;
 - vi. to work with the Program Chair of the AAA Ethics Symposium, the Annual Meeting Coordinator and Midyear Meeting Chair to provide informational and organizational support for reviewers, discussants, and moderators;
 - vii. to establish networks between section members, the AAA, and organizations outside of the Association pursuing similar public interest issues;
 - viii. to encourage and prepare grant and funding proposals;
 - ix. to develop programs aimed at encouraging the inclusion of public interest issues in the international arena; and
 - x. to assume the duties of the Chair in the event the preceding officers in the order of succession are unable to serve.
- f. The Secretary-Treasurer shall be elected for a one-year term, eligible for unrestricted re-election. The duties of the Secretary-Treasurer shall be:
- i. to create files of the Section's official records, including meeting minutes and officer/committee chair reports. These files will be forwarded to the Section's Webmaster for uploading to the Section's Website;
 - ii. to work with the appropriate administrator of the AAA relative to the collection and disbursement of Sectional funds; and
 - iii. to prepare an annual report of the financial status of the Section to present at the annual business meeting.
- g. No Section officer shall receive compensation, honoraria, professional fees, stipends, etc. for the performance of Section duties. Officers may be reimbursed from Section funds for expenses incurred in connection with the performance of their duties under guidelines established by the Officer Group.

2. APPOINTED OFFICERS

The appointed officers of the Section shall consist of the Coordinator of Regional Activities, Membership Coordinator, Annual Meeting Coordinator, Midyear Program Chair, Newsletter Editor/Webmaster, and the Editor of the *Accounting and Public Interest Journal*.

- a. The Coordinator of Regional Activities shall be appointed by the Chair for a one-year term with unrestricted re-appointments. The duties of the Coordinator of Regional Activities shall be:
 - i. to annually appoint regional coordinators for Section activities within each region of the AAA;
 - ii. to work with the regional coordinators to encourage and promote sessions at regional meetings of the AAA, as well as at other programs and activities designed to further the stated objectives of the Section;
 - iii. to provide the Newsletter Editor/Webmaster with information about regional activities for publication in the Section Newsletter; and
 - iv. to prepare an annual report of the regional activities, including meetings, of the Section for presentation at the Public Interest Section business meeting.

- b. The Membership Coordinator shall be appointed by the Chair for a one-year term with unrestricted re-appointments. The duties of the Membership Coordinator shall be:
 - i. to annually appoint regional membership coordinators for the Section within each region of the AAA;
 - ii. to work with the regional membership coordinators to encourage Section membership within each region;
 - iii. to work with the Vice-Chair/Director of International Membership to increase the Section membership outside the United States;
 - iv. to work with the appropriate administrator of the AAA regarding all aspects of Section membership; and
 - v. to prepare an annual report of the membership recruiting activities for presentation at the Public Interest Section business meeting.

- c. The Annual Meeting Coordinator shall be appointed by the Chair for a one-year term with unrestricted re-appointments. The duties of the Annual Meeting Coordinator shall be:
 - i. to develop the Sections Annual Meeting activities, e.g., debates, panel discussions, paper sessions;
 - ii. to work with the Annual Meeting program chairperson of the AAA regarding all aspects of the Section's Annual Meeting program activities;

- iii. to provide the Newsletter Editor/Webmaster with information about Section Annual Meeting programs and activities;
 - iv. to be a member/liaison of the Research, Education and International Committees ensuring their participation in developing the Section's Annual Meeting program activities as described above (Note that the Annual Meeting Coordinator will have final responsibility for activities related to the Section's Annual Meeting program.); and
 - v. to prepare a report of the Annual Meeting program activities for presentation at the annual Public Interest Section business meeting.
- d. The Midyear Program Chair shall be appointed by the Chair for a one-year term with unrestricted re-appointments. The duties of the Midyear Program Coordinator shall be:
- i. to develop the Section's midyear meeting activities, e.g., debates, panel discussions, paper sessions;
 - ii. to work with the appropriate administrator of the AAA regarding all aspects of the Section's midyear meeting program activities;
 - iii. to provide the Newsletter Editor with information about Section midyear meeting programs and activities;
 - iv. to be a member/liaison of the research, education and international committees ensuring their participation in developing the section's midyear meeting program activities as described above (Note that the Midyear Program Chair will have final responsibility for activities related to the Section's Midyear Meeting program.); ; and
 - v. to prepare an annual report of the Midyear Meeting program activities for presentation at the Public Interest Section business meeting.
- e. The Newsletter Editor/Webmaster shall be appointed by the Chair for a one-year term with unrestricted appointments allowed. The duties of the Newsletter Editor/Webmaster shall be:
- i. to edit and publish on the Section's Website a Newsletter on a timely basis (normally twice each year unless circumstances warrant additional issues);
 - ii. to act as the Section's Webmaster for the Section's Website;
 - iii. to work with the appropriate administrator of the AAA to keep the Section's Website current and allow for archival storage of the section's records; and

- iv. to prepare an annual report of the newsletter activities for presentation at the Public Interest Section business meeting.
- f. The Editor of the *Accounting and the Public Interest Journal (API)* shall be appointed by the Elected Officer Group from a list of candidates submitted by the Editor Nominating Committee to serve a term of three years. No person may serve as Editor for more than six consecutive years. The duties of the *API Editor* shall be:
 - i. to have primary editorial duties to edit and publish an annual volume of the on-line *API journal*;
 - ii. to select a diverse editorial board for assistance in reviewing papers from various areas and to have representation from various public interest areas (Note that Associate Editors may be appointed by the Editor.); and
 - iii. to solicit submissions of high quality that demonstrate Public Interest Section's commitment to diversity in the meaning of the public interest.

VII. ELECTION OF OFFICERS

- a. Election of the Elected Officers Nominating Committee

The elected officers group will put forth an e-mail call to the membership for nominees to serve on the Nominating Committee. By October the chair will then conduct a section-wide election (under the auspices of the AAA Administrative Office) via web ballot by October of each year. The five nominees receiving the most votes will be deemed the Nominating Committee. No more than one elected officer is eligible to serve on the Nominating Committee. The immediate past-Chair shall serve as the nonvoting chair of the Nominating Committee in order to provide information about the section and to organize the Committee to complete the nominating process in a timely manner.

- b. Nominations made by the Membership

In addition to the candidates proposed by the Nominating Committee, the slate of candidates shall include Nominations made by the Membership. To be included in the slate of candidates, nominations from the membership must include the signatures of at least five members of the Section. Such nominations must be received by the current Secretary-Treasurer by January 1.

- c. The Elected Officers' Election

The Nominating Committee is charged with presenting a slate of candidates to the membership for all elected-officer positions. These elections should be held during the month of January each year. AAA policy requires the Chair to approve the posting of the ballots sent via Web or e-mail. The election of officers should be completed annually by

March 31, under the auspices of the AAA administrative offices. Candidates are elected by a simple plurality, i.e., the candidate receiving the most votes is elected.

d. Removal of Chair

In the event the membership wishes to remove a Chair from the office prior to the end his or her term, a petition of removal signed by at least 20 section members must be presented to the Secretary-Treasurer. Within 30 days of receipt of the petition, the Secretary-Treasurer shall e-mail (under the auspices of the AAA administrative offices) a ballot of removal to all persons currently on the official membership list of the section.

The Chair is removed if three-fourths of the ballots returned to the Secretary-Treasurer within 45 days after the ballots were mailed to members contain a vote for removal.

In the event a Chair is removed, the Chair-elect will immediately assume the office. If the office of Chair-elect is vacant, succession shall be guided by Section VI of these by-laws. The interim Chair so determined will serve until a new election can be conducted by e-mail. Election shall be by simple plurality vote for the candidates nominated. The Secretary-Treasurer shall preside over the election of a new Chair.

VIII. STANDING COMMITTEES

The standing committees are the Editor Nominating Committee and the Accounting Exemplar Committee. The Chair has the authority to appoint ad hoc committees.

- a. The Editor Nominating Committee shall be elected at the end of the current editor's first year of service. The election of the Committee may occur during the Public Interest Section business meeting or by an e-mail vote under the auspices of the AAAs administrative offices. The Chair of the Section will conduct the election by issuing a call for committee nominations from Public Interest Section members allowing at least two weeks. The chair will contact each nominee to ensure each is willing to serve if elected. The willing nominees will then be submitted for an election. The three nominees receiving the most votes will be deemed the Editor Nominating Committee.

After reviewing the candidates, the Editor Nominating Committee will forward an unranked list of no more than three candidates with each candidate's vitae and editorial philosophy statement, to the Chair no fewer than 90 days prior to the Public Interest Section business meeting, which is held at the end of the current editor's second year of service. Before the business meeting is called to order, the Officer Group must select one of the editor nominees as Editor-designate. If anyone among this group is nominated, that person will recuse him/her self from the deliberations.

The Editor-designate selected by the Officer Group will be announced at the business meeting and/or by e-mail. The timing of the selection allows the Editor-designate to work with the editor during the final year of the current editor's term of service before assuming the duties of Editor. In the event an Editor is unable to serve, the Editor-

designate will assume the Editor's duties. If no Editor-designate has been chosen, the duties of Editor will be assumed by the Vice-Chair/Director of Research. The Vice-Chair will perform the duties of Editor until a new slate of Editor candidates can be nominated by the existing Editor Nominating Committee and submitted to the Officer Group for selection of the new Editor.

b. The Accounting Exemplar Committee

The Public Interest Section Accounting Exemplar Award is given to either an accounting educator or an accounting practitioner (broadly defined) who has made notable contributions to professionalism and ethics in accounting education and/or practice. Contributions may be the result of one defining event or the result of a lifetime of contributions.

Written nominations which provide information detailing how the nominee(s) has made notable contributions to professionalism and ethics in accounting education and/or practice either by serving as a role model and/or by making significant contributions to the accounting profession in a manner which serves the public interest should be e-mailed to the Chair of the Accounting Exemplar Committee by March 1. The Chair of the Accounting Exemplar Committee is appointed by the Public Interest Section Chair.

At its discretion, the Accounting Exemplar Committee may decide to present one award, more than one award, or no award at all. The Accounting Exemplar Award(s) is traditionally presented at the Professionalism and AAA Ethics Symposium's concluding luncheon, held just before the AAA's Annual Meeting.

IX. MEETINGS

The Section shall hold an Annual Meeting in conjunction with the Annual Meeting of the AAA. In addition a business meeting may be held at the midyear meeting of the Public Interest Section. All matters coming before the Section membership at the meeting shall be decided by a majority vote of those members present and voting, except as otherwise specified in these bylaws.

X. EXPENDITURES

Procedures for the expenditure of funds shall be established and monitored by the Officer Group. Expenditures may not be made or debts incurred in the name of the Section in an amount which exceeds the unencumbered funds available to the Section during the current year.

XI. AMENDMENTS

Amendments to the Bylaws may be proposed by the elected officers of the Section or by a petition of not less than 10 members of the Section or by a motion at the annual business meeting

approved by a majority of those present. Amendments proposed by the elected officers or by petition or by motion shall be distributed in writing to the membership via e-mail at least 30 days prior to voting. The material so distributed shall contain both the old bylaws and the proposed change(s) along with the rationale for the proposed change(s). Amendments to the Bylaws must be approved by a two thirds majority of the members voting.