

American Taxation Association

The Tax Section of the American Accounting Association

By-Laws as of The Annual Meeting in August, 2004

I. Name of Organization

The American Taxation Association - Section of the American Accounting Association.

II. The Purpose and Objectives of the Organization shall be:

1. To foster the dissemination and publication of information on taxation;
2. To promote tax educational activities including (but not limited to) curriculum, education related materials, graduate tax programs and tax accreditation matters;
3. To provide an interface among academic disciplines (e.g., law, economics and accounting) relative to the cross-fertilization and development of tax oriented educational programs;
4. To promote research activities involving tax policy, tax proposals and tax legislation; and
5. To encourage the interaction of academics with tax practitioners and tax professional organizations in professional service activities of mutual interest.

III. Membership

All members of the American Accounting Association are eligible for membership in the ATA Section. This includes AAA members, life members, emeritus members and association members. There shall be two classes of membership in the ATA Section - regular members and associate members. Associate members must be either full-time or part-time students at a college or university. All regular members are eligible to vote, hold office and participate in all activities of the organization. A prerequisite for becoming a regular member of the ATA Section is membership in the AAA. There shall be no company, library, or organizational memberships within the ATA Section. Special membership sub-divisions, other than associate members (e.g., life or emeritus memberships), shall not be established within the ATA Section.

IV. Dues and Charges

Dues shall be determined by the Board of Trustees with the approval of the membership at any Annual Business Meeting of the ATA Section. In no event shall the dues exceed 50% of the annual AAA dues unless prior approval is obtained from the AAA Executive Committee. Dues shall be payable in advance and are due no later than January 1. Any member ten months in arrears shall be dropped from the membership roll. The fiscal year of the ATA Section shall be September 1 to August 31. A reasonable charge may be made for any publication or other materials which are distributed to ATA Section members. The nature and amount of such charge shall be determined and approved by a simple majority of the Board of Trustees and ratified by a simple majority of the general membership present at the Annual Business Meeting.

V. Annual Report

An annual report on finances and section activities shall be submitted to the AAA Executive Committee prior to the Annual Meeting and shall be available to ATA Section members at the Annual Business Meeting.

VI. Annual Meeting

The ATA Section shall hold an Annual Meeting in conjunction with the American Accounting Association Annual Meeting.

VII. Section Representation on the AAA Council

If two ATA representatives are eligible (i.e., where section membership exceeds 1,000) the President and the immediate Past President will be designated to serve as representatives and the President-Elect will attend as an observer and designated alternate.

VIII. Solicitation of Funds

The Executive Committee of the AAA should be informed as to the nature of fund raising efforts of the ATA Section. Contribution of an amount equal to the specified maximum in the AAA Statement of Section Policy may be solicited and accepted by the President with the approval of the Board of Trustees without AAA Executive Committee action.

IX. Election of Officers

The Officers shall consist of a President, President-Elect, Vice-President, Vice-President-Elect, Secretary, and Treasurer. The President-Elect, Vice-President-Elect, Secretary, and Treasurer are elected at the Annual Business Meeting of the ATA Section.

X. Term and Duties of Officers and Editors

President

The President shall serve for a one-year term. The duties of the President include the following:

1. To direct and administer the affairs of the ATA Section including its committee activities during the term of office.
2. To serve as Chairman of the Board of Trustees.
3. To be responsible for the technical program of the Annual Meeting.
4. To preside at the Annual Business Meeting of the Section.
5. To appoint members to committees, and at his discretion, to remove members from committees.
6. To report periodically to the AAA Executive Committee regarding Section activities.
7. To serve as a liaison between the ATA Section and the AAA President, AAA Executive Director and Regional Vice-Presidents regarding activities of mutual interest.
8. To appoint the ATA Newsletter Editor and Associate Editor of the ATA Journal.

President-Elect

The President-Elect shall be elected for a one-year term, and upon its completion, shall automatically serve as President for one year. The duties of the President-Elect include the following:

1. To present recommendations for committee activities with related charges and supporting budget to the Board of Trustees for approval at the Annual Trustee's Meeting at the beginning of his term as President.
2. To serve as a member of the Board of Trustees.
3. To consult with the President regarding significant committee and program activities for the year immediately preceding his or her term of office as President.
4. To discuss plans for the coming year at the Annual Business Meeting.

Vice-President

The Vice-President shall serve for a one-year term. The duties of this office are as follows:

1. To direct and administer the affairs of the ATA in the event the President is unable to serve including presiding the Annual Business Meeting.
2. To act as Secretary or Treasurer in the event the duly elected Secretary or Treasurer is unable to serve. If the Vice-President is unable to serve as Secretary or Treasurer, the President shall appoint an ATA member to fill the position for the duration of the unexpired term.
3. To serve as a member of the Board of Trustees.
4. To administer the annual Mid-Year Meeting.
5. To perform whatever duties the President might assign (e.g., acting as a liaison between the ATA and AAA Regional Vice-Presidents and directing public relations activities).

Vice-President-Elect

The Vice-President-Elect shall be elected for a one-year term, and upon its completion, shall automatically serve as Vice-President for one year. The duties of the Vice-President-Elect are as follows:

1. To consult with the President-Elect in planning the Mid-Year Meeting for the following year.
2. To consult with the President-Elect regarding appointments to the Mid-Year Program Committee and to begin working with this committee immediately after the current year's Mid-Year Meeting.
3. To distribute a program for the next year's Mid-Year Meeting to the Board of Trustees and the membership at the annual business meeting.
4. To serve as a member of the Board of Trustees.

Secretary

The Secretary shall be elected for a term of one year and be eligible for re-election for an additional one-year term. The duties of this office are as follows:

1. To attend all meetings of the Board of Trustees and all meetings of the membership and record all votes and the minutes of all proceedings.
2. To maintain and distribute as needed a current copy of the By-Laws.
3. To maintain up-to-date, accurate service records of the membership's individual activities and provide them to the various parts of the Association that need them.
4. To oversee the maintenance of and distribute, as needed, handbook materials describing the duties of persons holding the various positions in the Association.
5. To serve as a member of the Board of Trustees.

Treasurer

The Treasurer shall be elected for a term of two years. The duties of this office are as follows:

1. To have charge of all funds of the ATA Section and to work with the AAA Executive Director relative to all facets of sectional membership and the collection and disbursement of sectional funds in accordance with directions of the Board of Trustees.
2. To keep records of cash receipts and disbursements and prepare financial reports to the Board of Trustees upon request.
3. To report annually to the membership and Board of Trustees on the financial affairs of the ATA Section.
4. To assist the President-Elect in preparing the budget outlining the financial resources and requirements for the next fiscal year.
5. To serve as a member of the Board of Trustees.

Editor of The Journal of The American Taxation Association

The Editor is elected for a three-year term which may be extended by reelection for a maximum of three additional one-year terms. The duties of the Editor are as follows:

1. To be responsible for the administration, the content and the publication of the Journal.
2. To report to the Board of Trustees and the membership as to the status and current activities of the Journal.
3. To advise the President as to the appointment of Associate Editors and members of the Editorial Review Board who are appointed for a one-year term with annual one-year reappointments limited to a maximum of three-years.

ATA Newsletter Editor

The Editor is appointed by the President for a one-year term. The term may be extended by reappointment by an incoming President for an additional one-year term. The Editor shall be responsible for the administration, content, publication and distribution of the ATA Newsletter.

XI. Term and Duties of the Board of Trustees

The Board of Trustees shall consist of up to sixteen members including the President, President-Elect, immediate two past Presidents, Vice-President, Vice-President-Elect, Secretary, and Treasurer. Seven of the remaining members of the Board are elected at the annual meeting for two-year terms. The final member of the Board shall be appointed, when the Board deems it desirable, for a two year, renewable term. The appointment will be made by a majority vote of the fifteen elected Board members. The intention is that this appointed position will be filled by someone from the practice community.

1. The Board of Trustees shall be responsible for directing the affairs of the ATA Section and shall formulate such plans, policies, rules and procedures as needed to achieve the purposes and objectives of the organization.
2. For the purpose of transacting the business of the Section during the intervals between meetings of the Board of Trustees, the officers shall constitute the Executive Committee, with full authority to act.
3. The regular meeting of the Board of Trustees shall be held in conjunction with the Annual Meeting of the ATA Sections, Special meetings of the Board of Trustees may be called by the President or Vice-President on thirty days notice to each Trustee.
4. At all meetings of the Board, a majority of the Trustees in office and qualified to act constitute a quorum for the transaction of business. The action of a majority of the Trustees present at any meeting at which a quorum is present is the action of the Board of Trustees.
5. Officers and Trustees shall not receive any salary or fees for their services. The ATA will not reimburse trustees, officers, and members for attendance at regular meetings of the organization or its board of trustees.
6. In the event of any vacancy on the Board of Trustees, the remaining Trustees, even though not constituting a quorum, may, by a majority vote, fill said vacancy.

XII. Committee Structure

1. The Committee Structure consists of five standing committees and other committees deemed necessary by the President during his or her term in office. Except for the standing committees, continuation of any committee shall be subject to ratification of the Board of Trustees.
2. The Chairperson of each committee shall make a written report to the Board of Trustees prior to their regular meeting, and at such other times as requested by the Board or the President.
3. The Chairperson of each committee shall make an oral and/or written report to the membership at the Annual Business meeting.
4. The President shall appoint a Committee on Nominations consisting of five members. Two of the five members shall consist of the most recent Past-Presidents of the ATA Section who are willing and able to serve on the Committee. One member of the Committee shall be an untenured, tenure-track faculty member. The least recent Past-President shall chair the Committee; in the absence of such a person on the Committee, the President shall appoint a chair. The Chairperson of the Nominating Committee shall solicit names from the membership (using the ATA Newsletter as a vehicle for such solicitation), from past ATA committee chairs and from the members of the Board of Trustees.

The Nominating Committee shall by majority vote recommend a single slate of nominees. Other names shall be solicited from the floor. The nominees shall be elected by a simple majority of the membership present at the Annual Business Meeting. The nominees should consist of the following:

President-Elect, Vice-President-Elect, Secretary, Treasurer (if term is expiring), Trustees (the number necessary due to expiring terms), two members of the Publications Committee, and a Journal Editor-Elect if the Editor's term is expiring.

The nomination for the Journal Editor-Elect originates in the Publications Committee following procedures specified in the Publications Handbook. The Publications Committee will recommend to the Board of Trustees one qualified and willing candidate for Editor-Elect. The Trustees can approve the recommendation or send it back to the committee for reconsideration. After approval by the Board of Trustees, the Editor-Elect will be added to the Nominations Committee slate.

The Nominations Committee will present its slate to the Board of Trustees for approval before bringing it to the membership for a vote.

In addition the President shall appoint:

- a. Individuals to the Annual Program Committee.
 - b. The same number of members as the number of regions in the AAA and a Chair-designate to the Regional Programs Committee. The preceding year's Chair-designate shall chair the Committee.
 - c. The same number of members as the number of regions in the AAA to the Membership Committee.
 - d. One incoming Trustee to the Publications Committee.
5. The Publications Committee shall consist of four voting members elected by a vote of the entire membership for two-year terms (two elected each year), two voting members appointed by the ATA President (one appointment being made each year) from the most recently elected, non-officer members of the Board of Trustees for two-year terms, with the current editors of *The Journal of the American Taxation Association* and the *ATA Newsletter*, the ATA PageMaster, and the Chair of the Computer Resources Committee serving as ex-officio, non-voting members.

The Committee shall be chaired by the Director of Publications who is the appointed member of the Publications Committee in his or her second year of service; and it is responsible for all policy issues over all ATA publications, but does not have authority to make editorial decisions. The Chair has a vote in all Committee matters. The Committee is responsible for initiating disciplinary action against any ATA Editor. Such action will only be taken in unusual situations, not including situations involving editorial decisions. The Committee has the responsibility and authority for making initial

recommendations for disciplinary action to the Executive Committee after informing the Editor of its planned recommendation. If the Executive Committee believes that disciplinary action should be taken, it must submit its recommendation to a vote of the entire membership. Voting shall be by a written, mailed ballot that contains both pro and con positions, and a thirty-day period should be allowed for the return of ballots.

XIII. Amendments

These By-Laws may be altered or amended or repealed by the affirmative vote of a majority of the membership at any regular ATA Section Meeting, or at a special meeting of the members called for that purpose.

Policies and Public Statements

The following items were adopted as ATA policy at either the Annual Business Meeting or a Trustees Meeting, and were not incorporated in the ATA by-laws.

Annual Meeting

1. A minimum of Ph.D. papers should always be included on the annual program, provided that each paper meets the minimum review standards established for all papers. (Trustees Meeting, February, 1992) **Note:** This requirement is now part of the mid-year meeting.
2. If less than three Ph.D. papers are submitted for the annual meeting, the Chair of the Annual Program Committee will solicit additional manuscripts from Ph.D. candidates. (Trustees Meeting, August, 1990) **Note:** This requirement is now part of the mid-year meeting.
3. Awards at the Annual ATA Luncheon, held in conjunction with the Annual Meeting, should be limited to those selected by ATA committees. (Trustees Meeting, August, 1990)
4. The Annual Meeting listing of Past-Presidents is to include the business or university affiliation at the time of presidency, not at the current time. (Trustees Meeting, August, 1996)

Awards

1. ATA members may nominate their own papers for the ATA Manuscript Award. (Trustees Meeting, February, 1991)
2. The ATA/Deloitte and Touche Innovations in Teaching Awards should be presented at the Annual Meeting. (Trustees Meeting, August, 1993)

3. The following policies applied to the ATA/E&Y Graduate Student Tax Manuscript that has been terminated. (Trustees Meeting, August 1994)
 - a. Entries must be from masters students or students in a five-year accounting program. (Trustees Meeting, August, 1989)
 - b. Manuscripts must have been written while the student was in graduate school, however, the paper can be submitted up to 12 months after the student's graduation. (Trustees Meeting, February, 1992)
 - c. The competition is limited to students enrolled in a graduate-level program in a College or School of Business. (Trustees Meeting, February, 1992)
 - d. Professors nominating papers for the awards must be members of the ATA. (Trustees Meeting, February, 1992)
 - e. A tax professor is allowed to nominate a maximum of 3 papers for the award. (Trustees Meeting, February, 1992)
 - f. Winners of the award will have their AAA annual meeting fees and one-year ATA membership dues paid by the ATA. (Trustees Meeting, August, 1992)
4. The winner of the PricewaterhouseCoopers/ATA Dissertation award should be notified in advance only if such notification is necessary to ensure that the winner attends the luncheon at the Annual Meeting. (Trustees Meeting, February, 1994)
5. Firms giving awards are given discretion over whether they wish to consider a project that was funded by another firm. (Trustees Meeting, February, 1997)
6. For the purpose of eligibility for the ATA dissertation award, a dissertation is completed in the year that the title page is signed by all university officials. (Trustees Meeting, February, 1997)

Committees

1. A record of each member's committee service during the year should be forwarded to the AAA office in Sarasota each year. (Trustees Meeting, August, 1985)
2. The following policies apply to the Publications Committee:
 - a. Associate Editors of *JATA* will be selected by procedures proposed by the Publications Committee. (Trustees Meeting, February, 1992)
 - b. The Chair of the Publications Committee is entitled to vote. (Trustees Meeting, February, 1993)

- c. The selection process for a new Editor of *JATA* should follow the recommendations of the 1992 Strategic Planning Committee Report dated April 30, 1992. See the *Publications Committee Handbook*. (Trustees Meeting, February 1993)
 - d. The activities of the Publications Committee will conform to the procedures outlined in the *Publications Committee Handbook*, adopted in February, 1994. (Trustees Meeting, February, 1994)
 - e. The *Publications Committee Handbook* is to contain a set of guidelines for the preparation of the annual meeting report. (Trustees Meeting, August, 1996)
3. The following policies apply to the Tax Policy Research Oversight Committee:
 - a. A tax policy research oversight committee is established on an annual basis, with appropriate subcommittees. (Trustees Meeting, January, 1988)
 - b. A disclaimer should be attached to all tax policy statements issued by the committee or any subcommittee. (Trustees Meeting, February, 1991)
 - c. The control of the oversight committee, in terms of appointments and operation, should be in the hands of the ATA President. (Trustees Meeting, August, 1991)
 - d. The tax policy committee and subcommittees should follow the proposal of the 1991/1992 Tax Policy Research Oversight Committee for expedited and in-depth reviews. (Trustees Meeting, February, 1992) [See Attachment I to this section].
 4. The Awards Committee is a standing committee. (Annual Business Meeting, August, 1994)
 5. The Nominations Committee contains at least one untenured faculty member. (Business Meeting, August, 1995)

Continuing Education Seminars

1. The ATA will reimburse any out-of-pocket expenses of instructors of ATA continuing education courses and seminars. (Trustees Meeting, August, 1984)

Dues

1. The annual dues for membership in the ATA are \$20. (Annual Business Meeting, August 1989)

2. The annual dues for membership in the ATA are \$35. (Business Meeting, Mid-Year Meeting, February 2003)

Information Packets

1. All information packets explaining the benefits of ATA membership should be prepared and updated on a regular basis for advertising purposes. (Trustees Meeting, January, 1988)

Journal of the American Taxation Association

1. An Editor-Elect should be selected during the Editor's third year in the position. (Trustees Meeting, August, 1984)
2. The ATA budget each year should include an allocation of \$1,000 to reimburse the Editor for expenses. (Trustees Meeting, August, 1985)
3. The ATA will follow the recommendations of *The Accounting Review* as to data-sharing by authors. (Trustees Meeting, August, 1991)
4. The multiple-submissions policy of the 1990/1991 Publications Committee, which requires an affirmative statement that the article is not being submitted elsewhere, is to be followed by the *Journal*. (Trustees Meeting, August, 1991)
5. The *JATA* Editor's report should be included annually in the *Journal*. (Trustees Meeting, February, 1992)
6. In addition to an Associate Editor responsible for abstracts and reviews, a second Associate Editor will be responsible for advertising in *JATA*.. (Business Meeting, August, 1986)
7. Sign-up for the *JATA* Conference is subject to a \$25 late registration fee. (Trustees Meeting, February, 1995)
8. Plaques will be given to outgoing Editorial Board members. The plaque is to contain the full name of the journal, not simply "*JATA*." (Trustees Meeting, August, 1995)
9. On-time reviewers are to be compensated with a one-year, transferable subscription to *JATA*. (Trustees Meeting, February, 1996)
10. The free one-year subscription (referred to in #9 above) can be given to departments to be used as a "departmental copy," but the subscription cannot be given to libraries. (Trustees Meeting, August, 1996)

11. Issues of *JATA* that are mailed to subscribers are to be shrink-wrapped. (Trustees Meeting, February, 1997)

Mid-Year Meeting

1. A Mid-Year Trustees meeting is held at the discretion of the ATA President. (Trustees Meeting, February, 1989)
2. A committee composed of the past 3 vice-presidents will recommend to the Board a site for the Mid-Year Meeting (along with an alternate site if the original site is not workable) 24 months in advance of the meeting. In selecting the site the committee will try to alternate the meeting throughout the country (east coast, central, west coast). Other factors the committee should consider are: the location of that year's annual meeting, meeting cost, and any recent membership surveys. If the Trustees object to the site, the trustees should inform the committee of their objections and ask that an alternative site be presented as quickly as possible. The site would then be approved through electronic voting and given to the nominated candidate for the position of vice-president-elect. (Trustees Meeting, February, 1999)
3. Refunds will not be given for the Mid-Year Meeting registration fees after one week before the start of the meeting. (Trustees Meeting, August, 1993)
4. The mid-year meeting fee structure is amended so that the JATA Conference fee is \$20 for those downloading the papers from the webpage and \$30 for individuals that request the papers be sent to them. The \$25 late registration fee is unchanged. (Trustees Meeting, February, 1999)

Newsletter

1. The *ATA Newsletter* should continue to be published by the AAA (Trustees Meeting, August, 1990). However, those members who want the newsletter mailed to them instead of viewing and/or printing it from the webpage will be charged an additional \$5 (Trustees Meeting, February, 2000).
2. Advertisements for journals and scholarships may be published on a space-available basis free-of-charge in the newsletter. (Trustees Meeting, August, 1990)
3. Minutes of the Business Meetings and Trustees Meetings should be published in the newsletter as soon as possible, subject to space availability. (Trustees Meeting, February, 1992)
4. The charge for ads placed in the newsletter is at the discretion of the newsletter editor. (Trustees Meeting, February, 1994)

5. An Editor-Elect is to be approved by the Board of Trustees at the Mid-Year meeting preceding the end of the Editor's term. (Business Meeting, February, 1995)

Nomination of ATA Member to Commissioner's Advisory Group (CAG)

1. Any ATA member may be recommended by the Board of Trustees for membership on the CAG, provided the member has a minimum of ten years experience in tax practice and/or teaching tax at an academic institution and is nominated in letters of recommendation by two members of the ATA. (Trustees Meeting, August, 1994)
2. Nominees may not be non-tenured, tenure-track faculty. (Trustees Meeting, August, 1994)
3. Evidence must be presented that demonstrates that the nominee has a positive relationship with the IRS or potential for endorsement by the IRS District Director. (Trustees Meeting, August, 1994)
4. It shall be the responsibility of the ATA Board of Trustees to evaluate nominations and determine the ATA member to recommend for membership on the CAG. (Trustees Meeting, August, 1994)

Officers and Trustees

1. The slate of officers recommended by the Nominations Committee should be published in the Summer *ATA Newsletter* prior to the Annual Meeting. (Trustees Meeting, August, 1990)
2. Trustees and officers are not reimbursed for their expenses of attending trustee meetings. (Trustees Meeting, February, 1992)
3. All reasonable expenses of the President-elect will be reimbursed for their attendance as an observer at the AAA council meeting in the Spring. (Trustees Meeting, February, 1999)
4. The President has the discretion to reimburse costs incurred by the Vice-President-Elect or other members investigating the location of future Mid-Year meetings. (August 2003)

Past President

1. The past president will attend August and Spring AAA council meetings as the voting representative of the ATA. Representation is contingent on the ATA retaining at least 1,000 voting members. (Trustees Meeting, February, 1999)

Publication and Software Agreements

1. The ATA and Research Institute of America agree to a special discount offer for CD-ROM products and reference materials for members, as described in the Summer, 1993 *ATA Newsletter*. (Trustees Meeting, February, 1993)

Statements

1. The ATA adopted a formal statement on tax education approved by the Board of Trustees on February 26, 1993. See Attachment II to this section. (Trustees Meeting, February, 1993)

STATEMENT I

Tax Policy Research Oversight Committee

Procedure for Review of Testimony and Submissions

I. Expedited Review (24 to 48 hours)

Statements will be sent to all officers and trustees of the ATA and members of the Tax Policy Research Oversight Committee (the review panel) for a “fatal flaw” review. Under this procedure, each member of the review panel will have 24 to 48 hours to read the proposed submission and vote to submit or kill the statement. A majority vote of the review panel will be followed.

II. Regular Review (two to three weeks)

The Chairman of the Tax Policy Research Oversight Committee, after consulting with the President of ATA, will appoint one or two knowledgeable persons to do an in-depth review of the statement. It is expected that one or two weeks will be allowed for this review.

Following the in-depth review, the statement will be submitted to the review panel. Both fatal flaw and other comments will be solicited. It is expected that one week will be allowed for this step. A majority vote of the review panel will be followed.

STATEMENT II

ATA Statement on Scholarship

During its meeting of February 26, 1993, the Board of Trustees of the American Taxation Association (ATA), endorsed the following statement on scholarship for distribution to business school and accounting program administrators:

Tax education is unique in the field of accounting education because its body of knowledge is a combination of generally accepted accounting principles and tax law, both of which are constantly changing. This uniqueness manifests itself in several important respects including the nature of research prevalent in the tax field, the continuous updating of information, and the need for tax educators to interact with practitioners. In an effort to better meet the needs of the profession, the American Taxation Association, working in concert with the American Institute of Certified Public Accountants, is committed to strengthening the ties between practicing accountants and academicians by broadening the definition of scholarship as it relates to tax professors.

Currently, many institutions apply a narrow definition of scholarship, with pressure on faculty to conform to such definition or be denied tenure or promotion. Universities should recognize that tax faculty have a duty to be technically current and conversant with tax professionals. Therefore, to encourage the development and retention of superior tax faculty, we endorse the broad-based definition of scholarship set forth by Ernest Boyer in *Scholarship Reconsidered: Priorities of the Professoriate*. That is, scholarship can be displayed through research, synthesis, practice, and teaching. These four elements have been defined as the scholarship of discovery, of integration, of application, and of teaching.

Given that tax faculty have a multi-faceted role in preparing the tax professional of the future, it is important that educational institutions recognize the accomplishments of their tax faculty on each of these dimensions. If educational institutions are going to attract and retain the qualified faculty needed to meet the future needs of the accounting profession, they must recognize and reward the diverse elements of scholarship of their faculty.

OPERATING PROCEDURES

President

Term and duties as specified in the by-laws:

The President shall serve a one-year term. The duties of the President include the following:

1. Direct and administer the affairs of the ATA Section, including its committee activities during the term of office.
2. Serve as Chair of the Board of Trustees.
3. Be responsible for the technical program of the Annual Meeting.
4. Preside at the annual business meeting of the Section.
5. Appoint members to committees, and at his or her discretion, remove members from committees.
6. Report periodically to the AAA Executive Committee regarding Section activities.
7. Serve as liaison between the ATA Section and the AAA President, AAA Executive director and Regional Vice-Presidents regarding activities of mutual interest.
8. Appoint the editor of the *ATA Newsletter* and associate editor of *JATA*.

Procedures

The President shall:

1. Preside over the ATA luncheon at the national meeting in August immediately after assuming office.
2. Attend the Council Meeting of the American Accounting Association at the August Annual Meeting as a voting representative of the ATA. Assuming the ATA has two voting members on the Council, the President will serve as one of the ATA's voting members for the year following their term in office.
3. Prepare the President's message column by September 30 for the Fall *ATA Newsletter*.

4. Monitor committee activities of the ATA on an ongoing basis, and request periodic progress reports from committee chairs for distribution to members of the Board of Trustees.
5. Coordinate with the ATA Treasurer regarding authorized receipts and expenditures of ATA funds.
6. Review current external grants, and initiate and coordinate any fund-raising activities of the ATA. (Any request for funds exceeding \$5,000 per year must be approved by the AAA Executive Committee.)
7. Respond to all inquiries from officers, trustees, committee chairs, members and any third parties.
8. Work closely with the Vice-President and the Mid-Year Planning Committee regarding the content and administration of the Mid-Year Meeting.
9. Consult the AAA office by October 15 regarding the time and location of the Trustees Meeting at the national meeting for the following year.
10. Work closely with the Annual Meeting Committee throughout the year in planning the technical content of the Annual Meeting and the annual luncheon in August.
11. Act as liaison throughout the year with the AAA President, AAA Executive Director, and Regional Vice-Presidents regarding matters of mutual interest. Such duties include reporting to the AAA Executive Committee on ATA activities.
12. Prepare the President's Message by December 31 for the Spring *ATA Newsletter*.
13. Solicit suggestions for agenda items by December 31 from the officers and the Board of Trustees for the Mid-Year Meeting.
14. Prepare and distribute an agenda by January 15 for the Mid-Year Meeting of the ATA Board of Trustees.
15. Request progress reports from all committee members by January 31, and coordinate distribution to board members before the Mid-Year Meeting.
16. Chair the Mid-Year Meeting of the ATA Board of Trustees.
17. Preside over the Mid-Year Meeting of the ATA membership.
18. Attend the Spring meeting (in March or April) of the American Accounting Association Council as a voting representative of the ATA.

19. Consult informally with the President-Elect in the Spring regarding budget and committee matters relevant to the President-Elect's upcoming term as President.
20. Prepare the President's Message column by April 30 for the Summer *ATA Newsletter*.
21. Work closely with the Annual Meeting Program Committee during the Spring and Summer regarding final preparations for the Annual Meeting and luncheon in August.
22. Request progress reports from all committee chairs by July 1, and coordinate distribution of these reports to Board members prior to the Annual Meeting in August.
23. Solicit agenda items from officers and trustees by July 1 for the Annual Meeting of the Board of Trustees.
24. Prepare and distribute an agenda by August 1 for the Board of Trustees Meeting at the Annual Meeting in August.
25. Review and assist the Treasurer by August 1 where appropriate in the preparation of financial statements for distribution at the Annual Meeting in August.
26. Coordinate and arrange for duplication of all documents by August 1 to be distributed to members attending the Annual Business Meeting in August.
27. Chair the Board of Trustees Meeting at the Annual Meeting in August at the end of the term of office.
28. Preside over the annual business meeting in August of the ATA at the end of the term of office and address the meeting regarding activities of the Association during the term in office.
29. Purchase an appropriate plaque/gavel for the incoming President and present it at the change of Office at the Annual Business Meeting.

President-Elect

Term and duties as specified in the by-laws:

The President-Elect shall serve a one-year term, and upon its completion, shall automatically serve as President for one year. The duties of the President-Elect include the following:

1. Present recommendations for committee activities with related charges and supporting budget to the Board of Trustees for approval at the Annual Trustees Meeting at the beginning of his or her term as President.
2. Serve as a member of the Board of Trustees.
3. Consult with the President regarding significant committee and program activities for the year immediately preceding his or her term of office as President.
4. Discuss plans for the coming year at the Annual Business Meeting.

Procedures

The President -Elect shall:

1. Formally consult with the nominated President-Elect by April 15 about the nominations for regional liaisons for the Sections and Regions Group prior to the national meeting. (These seven people will serve two-year terms, one as Vice-Chair, and one as Chair.)
2. Attend as an observer the Board of Trustees Meeting which precedes his or her election.
3. Attend the Council Meeting of the American Accounting Association at the August Annual Meeting.
4. Serve as a member of the Board of Trustees, and carry out assigned duties accordingly.
5. Assist the President on specific projects and monitor ATA activities on an ongoing basis during the term of office.
6. Plan the composition and charges for committees for the following year. (Initial planning should occur in the Fall and should be completed by March 15.)

7. Begin initial planning by February 1 for the Mid-Year Meeting which will occur during his or her term of office. This includes consultations with the Vice-President in charge of the current-year's meeting and the planning committee.
8. Attend the Mid-Year Meeting of the ATA as a member of the Board of Trustees.
9. Develop broad outlines of his or her proposed committee structure and planned actions during his or her term of office by February 1, and prepare to discuss these plans at the Mid-Year meeting.
10. Work closely with the President and the Planning Committee for the Annual Meeting in August regarding the annual business meeting and luncheon.
11. Consult informally with the President and current committee chairs by March 15 regarding the final committee structure and potential chairs and members.
12. Attend the April Council Meeting of the American Accounting Association as a nonvoting member of the ATA. Reasonable costs of fulfilling the observers' function will be borne by the ATA.
13. Issue a call by December 15 for committee participation in the Spring *ATA Newsletter*.
14. Distribute a call for committee assignments by March 15 to all members of the ATA by a mailing from the AAA office in Sarasota.
15. Begin preliminary work in early Spring on fund-raising activities for his or her term as President. (The AAA Executive Committee must approve any fund-raising solicitations that exceed \$5,000 per year.)
16. Identify new committee chairs and receive their acceptances by April 1.
17. Work closely with the President, Vice-President, and the Mid-Year Planning Committee in Spring and early Summer so that a site for the next Mid-Year Meeting can be announced at the national meeting. (The President-Elect should work closely with the current Vice President until a new Vice President is nominated.)
18. Write to the AAA Executive Director in Sarasota by June 15 requesting approval of the Mid-Year Meeting site.
19. Consult with the President and Treasurer in early Summer to finalize the proposed budget for his or her term in office.
20. Complete all committee assignments, notify all appointees, and assist in scheduling committee meetings as appropriate for the national meeting throughout the Spring and early Summer.

21. Furnish biographical information by April 30 for the "Meet the New President" column in the Summer *ATA Newsletter*.
22. Prepare a final budget by August 1 for approval at the annual meeting of the Board of Trustees.
23. Coordinate and arrange for duplication by August 1 of all documents to be distributed to members attending the Annual Business Meeting.
24. Attend the Board of Trustees Meeting immediately preceding the beginning of his or her term as President. (At that time he or she must present a budget and committee structure for approval by the Board.)
25. Attend the Annual Business Meeting of the ATA at the national convention in August. Address the meeting as President regarding plans for the upcoming year.
26. Preside as President over the annual ATA luncheon that follows the annual business meeting in August.

Vice President

Term and duties as specified in the by-laws:

The Vice President shall be elected for a one-year term. The duties of this office include the following:

1. Direct and administer the affairs of the ATA in the event that the President is unable to serve, including presiding over the Annual Business Meeting.
2. Serve as a member of the Board of Trustees.
3. Act as Secretary or Treasurer in the event that the duly elected Secretary or Treasurer is unable to serve.
4. Administer the annual Mid-Year Meeting.
5. Perform whatever duties the President might assign (e.g., acting as a liaison between the ATA and AAA Regional Vice Presidents and directing public relations activities).

Procedures

The ATA Vice President's major responsibility is to plan, organize, and coordinate the Mid-Year Meeting that began when serving as Vice-President-Elect. The Vice President's second major duty is to stay informed about the progress of each of the ATA committees and act as a sounding board for the President. Specific activities associated with the Mid-Year meeting are as follows:

1. Prepare an estimated budget for the conference on a per-person basis based on meal function prices and meeting room rental (if applicable). Make sure that the registration fee covers food costs. (Give a discount to Ph.D. students.)
 - A. Photocopying and technology rental are a major cost. If possible, assign a committee member located near the meeting site to be responsible for photocopying.
 - B. Hotels charge for overhead projectors, screens, and other audio/visual equipment.
2. Check to see what financial support KPMG Peat Marwick wants to provide.
3. Obtain information about restaurants, tours, and points of interest in the area of the meeting site.

4. Prepare information about the meeting, including a call for papers from students enrolled in doctoral programs, to include in the Fall *ATA Newsletter*.
5. Call AAA to request the mailing list, Star #s for flight reservations, and any other pertinent information they require for the meeting.

Note: AAA will provide mailing labels printed out in zip code order, which makes it easier to submit the envelopes to the post office in zip code order to take advantage of bulk mailing postage rates.

6. Design and mail a conference brochure, meeting registration form, and hotel registration information. (The hotel handling the conference may provide hotel registration cards.) Registration material should be available to members before November 15 (because of the Thanksgiving holiday).
7. Send follow-up letters to speakers and presenting asking about any audio/visual equipment they will need for presentations and providing them with hotel registration information. (Offer to secure their hotel accommodations for them.) Request master billing privileges at the hotel. Forward a credit application from the hotel to the AAA in Sarasota upon receipt for completion and signature.
8. Obtain names of Ph.D. student presenters from the chair of the selection committee to include in the agenda.
9. Maintain continual contact with the ATA Treasurer to keep track of the registration count.
10. Maintain continual contact with the hotel to secure any additional meeting rooms required for committee meetings, and provide the hotel with a list of audio/visual equipment needed.
11. Complete the final agenda to be distributed at the Mid-Year Meeting.
12. Select lunch and dinner menus.

Note: The hotel will require a guarantee for meal functions approximately seven days in advance of the meeting. The guarantee for breakfast and lunch should be based on the actual number of paid registration fees on that date. The guarantee for dinner and Saturday's breakfast should be 75% of the guarantee for Friday's luncheon function. (Example: Seven days before the Denver meeting, 125 people had registered. 125 were guaranteed and 132 showed up. 100 were guaranteed for dinner and 102 showed up. Total paid registration was 145. Hotels will usually accommodate up to 10% above the guarantee, so don't worry about estimating the number of late registrants.)

13. Prepare the registration packets -- list of participants, agenda, name tags, and evaluation forms.

Note: Include a receipt in the registration packet for faculty members who need receipts for reimbursement.

14. Have someone at the meeting to take care of late registration and any incidental problems that may arise.
15. Review the hotel bill(s) for accuracy. Compare the total to copies of receipts.
16. Summarize the meeting evaluations received from participants.
17. Follow-up on submissions of expense receipts by speakers and presenters for the ATA Treasurer.
18. Send each speaker a “thank you” note summarizing his or her speaker rating compiled from completed evaluation forms.
19. Add information about the meeting to the history of Mid-Year Meetings. Include dates, location (both city and hotel), number of members who attended, a copy of the program, and a copy of the evaluation summary.

Vice-President-Elect

Term and duties as specified in the by-laws:

The Vice-President-Elect shall be elected for a one-year term, and upon its completion, shall automatically serve as Vice-President for one year. The duties of the Vice-President-Elect are as follows:

1. Consult with the President-Elect in planning the Mid-Year Meeting for the following year.
2. Consult with the President-Elect regarding appointments to the Mid-Year Program Committee and begin working with this committee at the current year's Mid-Year Meeting.
3. Distribute a program for the next year's Mid-Year Meeting to the Board of Trustees and the membership at the annual business meeting.
4. Serve as a member of the Board of Trustees.

Procedures:

1. Obtain a copy of the guidelines for the Mid-Year Meeting.
2. Obtain the file of past meetings.
3. Obtain the name and phone number of the AAA contact person for approving meeting plans. (Make sure this person is well-informed.)
4. Work with the President-Elect concerning committee assignments for the Mid-Year Committee. The committee should be "informally" in place by the Mid-Year meeting prior to the meeting being planned. This will allow the committee to initially meet at that meeting. At the meeting the members should be asked to begin identifying potential topics, presenters, and a luncheon speaker. The Committee chair should try and establish a listserve at his/her institution so that the ideas can be circulated among the committee members. Having a tentative program in place for distribution at the Annual Meeting is helpful in marketing the Mid-Year Meeting. If possible the committee should include a member who lives in the city where the Mid-Year Meeting will be held.
5. Contact the AAA to secure a meeting room at the Annual Meeting and notify committee members of the location.
6. Distribute the tentative Mid-Year Meeting program and registration material during the ATA Business Meeting at the AAA Annual Meeting.

7. Hold a committee meeting at the Annual Meeting to finalize topics and presenters.

Note: Plan how to announce the doctoral papers portion of the program, and form a committee to review the papers. Specify rules for paper submissions, i.e., no defended dissertation proposals and no paper that has been submitted for presentation or publication elsewhere. Papers need to be submitted early enough so “winners” can be chosen about three weeks before the program to allow students enough time to make travel arrangements. “Winning students” need to be advised about the arrangements for reimbursement of their expenses.

8. Contact potential speakers and presenters. As confirmations from speakers are received, send them written confirmation.

9. The hotel for the meeting will have been chosen prior to the selection of the Vice-President Elect. You should call the hotel to inform them that you will be the contact person for the meeting. It is a good idea to reconfirm the meeting room space, sleeping room rates and availability, meal function prices, etc..

Note: Make sure that room sizes are adequate. If sufficiently large rooms are available, it will not be necessary to ask registrants to indicate what concurrent sessions they plan to attend. Most hotels require that a certain number of nights of lodging be reserved before meeting room fees are waived (only those meeting rooms with meal functions tend to “waive” fees). Example: The San Francisco hotel required 400 lodging nights from Wednesday through Sunday.

Secretary

Term and duties as specified in the by-laws:

The Secretary shall be elected for a term of one year and be eligible for re-election for an additional one-year term. The duties of this office are as follows:

1. Attend all meetings of the Board of Trustees and all meetings of the membership and record all votes and the minutes of all proceedings.
2. Serve as a member of the Board of Trustees.
3. Maintain and distribute, as needed, a current copy of the ATA by-laws.
4. Maintain up-to-date, accurate service records of member's individual activities and provide them to the various parts of the Association that need them.
5. Oversee the maintenance and distribution, as needed, of handbook material describing the duties of persons holding the various positions in the Association.

Procedures:

1. At the AAA Annual Meeting, get the names, addresses, phone and fax numbers, and e-mail addresses of the officers, trustees, and any other people who are likely to be contacted regularly. After the Annual Meeting, make a directory of those names and distribute it to those people.
2. Take minutes at the Board of Trustees Meeting and Business Meeting at the AAA Annual Meeting. Transcribe the minutes and distribute copies to the officers, trustees, and those who made presentations at the meeting for them to review and make corrections.
3. After the minutes have been reviewed get them to the newsletter editor in time for inclusion in the next *ATA Newsletter*.
4. At or immediately after the Annual Meeting, get the roster of all the current year's officers, trustees, committee members, etc... Update the service records and the officer files. Send a copy of the updated files to the Chair of the Nominating Committee.
5. Either print and distribute the ATA letterhead, or prepare a template which prints the ATA letterhead and distribute the template to members who need it.
6. Maintain a current copy of the ATA by-laws and distribute a copy to each new incoming officer and trustee.

7. Take minutes at the Mid-Year Board of Trustees Meeting. Transcribe the minutes and distribute copies to the officers, trustees, and those who made presentations at the meeting for them to review and make corrections.
8. After the minutes have been reviewed get them to the newsletter editor in time for inclusion in the next *ATA Newsletter*.

Treasurer

Term and duties as specified in the by-laws:

The Treasurer shall be elected for a term of two years. The duties of this office are as follows:

1. Have charge of all funds of the ATA Section and work with the AAA Executive Director relative to all facets of sectional membership and the collection and disbursement of sectional funds in accordance with directions of the Board of Trustees.
2. Keep records of cash receipts and disbursements, and prepare financial reports to the Board of Trustees upon request.
3. Report annually to the membership and Board of Trustees on the financial affairs of the ATA Section.
4. Assist the President-Elect in preparing the budget outlining the financial resources and requirements for the next fiscal year.
5. Serve as a member of the Board of Trustees.
6. Attend all meetings of the Board of Trustees and all meetings of the membership.

Procedures:

1. Change or verify that the persons with signing authority over our account at AAA headquarters in Sarasota have been changed to the current President and Treasurer only.
2. Familiarize yourself with the procedures and the chart of accounts of the AAA in Sarasota.
3. Review and process reimbursement requests as received and as appropriate. When in doubt, consult with the President.
4. Review the monthly statements from Sarasota, and keep track of the ATA's financial position. Keep the other officers informed, especially of any potential financial problems.

5. Receive and deposit the registration fees for the Mid-Year Meeting. Keep a list of the registrants. Keep the Vice-President informed as to the status of registrations and any other information he or she needs to run the meeting. (Suggestion -- accumulate checks into fairly large batches and send by certified mail. Also, try to review all mailings and other meeting information to be sure that it is clear that the payments should be made to the American Taxation Association and not ATA, AAA or you. All these situations can be dealt with, but it is best to avoid them.)
6. Verify that reasonable procedures are being used for on-site registrations, and collect and deposit that money with the Sarasota office. Make sure that all registrations are acknowledged with a receipt suitable for university reimbursement.
7. Make sure that the Vice-President knows the payment terms imposed by the Mid-Year Meeting hotel, and make sure that you and the Vice-President are able to meet those terms. Note that meeting the hotel's payment terms will make expeditious handling of the bill by the Vice-President, you, and Sarasota a necessity. It is a good idea to call and warn Sarasota about the bill and its terms when you send it to them, since they don't write checks every day.
8. Prepare a set of interim financial statements for distribution at the Board of Trustees Meeting held in conjunction with the Mid-Year Meeting.
9. Pay all bills and reimbursement requests from the Mid-Year Meeting as appropriate.
10. Request funding from KPMG-Peat Marwick for allowable expenses of the Mid-Year Meeting.
11. Prepare a financial statement for the Mid-Year Meeting and distribute it to the various interested parties.
12. Prepare a financial statement that includes all year-to-date data and projections through year-end for inclusion in the Annual Meeting "Blue Book."
13. Change the authorized signers on the ATA account in Sarasota to reflect the current officers.

Trustees

Term and duties of members of the Board of Trustees:

The Board of Trustees shall consist of up to sixteen members including the ATA President, President-Elect, immediate two past Presidents, Vice President, Vice President-Elect, Secretary, and Treasurer. Seven of the remaining members of the Board are elected at the annual meeting for two-year terms. The final member of the Board shall be appointed, when the Board deems it desirable, for a two year, renewable term. The appointment will be made by a majority vote of the fifteen elected Board members. The intention is that this appointed position will be filled by someone from the practice community.

The duties of this office include the following:

1. Direct the affairs of the ATA Section and formulate such plans, policies, rules, and procedures as needed to achieve the purposes and objectives of the organization.
2. Attend the meeting held in conjunction with the Annual Meeting of the ATA Section. Special meetings of the Board of Trustees may also be called by the President or Vice President on thirty days' notice to each Trustee.

Responsibilities:

1. Obtain a copy of the current by-laws from the ATA Secretary and be familiar with them.
2. Attend the Annual Meeting, the Mid-Year Meeting, and any special meetings of the Board.
3. Maintain as much contact as possible with other ATA members, and attempt to identify potential problems with the ATA's current operations and new issues that might be appropriate for the ATA to address.
 - A. Any significant items should be called to the attention of the Board and possibly placed on the agenda for the Board's next meeting.
 - B. Be prepared to react to issues raised by other trustees.
4. Make certain that all actions taken by the trustees, acting individually and collectively, are consistent with the current by-laws and in the ATA's long-term best interest.

Committee Chairperson

Term and duties the committee chairpersons:

Unless specified otherwise, committee chairpersons are appointed for one-year terms. The duties of this office include the following:

1. Make a written report to the Board of Trustees prior to the Trustees' regular meeting, and at such other times as requested by the Board or the President.
2. Make an oral and/or written report to the membership at the Annual Business Meeting.

Responsibilities:

1. Review the charges for the committee.
2. Plan to meet with the members of the committee who are attending the Annual Meeting.
3. Get the committee history, including the correspondence file, from the previous Chairperson. (You may wish to meet with that person at the Annual Meeting.)
4. Maintain copies of all correspondence. Add this to the history file to be passed on to the next Chairperson.
5. Prepare and mail timely status reports to all Officers and Trustees on the dates specified by the President.
6. Schedule a committee meeting at the Mid-Year Meeting (if appropriate).
7. Make an oral report at the Mid-Year and Annual Board of Trustees Meetings, if requested to do so by the President.
8. Make an oral report to the membership at the Annual Business Meeting. Bring sufficient copies of your written report to distribute to the membership at the meeting.
9. Update the committee history, including the correspondence file, and forward it to the next Chairperson.