

INTERNATIONAL ACCOUNTING SECTION OF THE AMERICAN ACCOUNTING ASSOCIATION

Proposed BY-LAW Changes – To be voted on in August 2008 at Business Meeting

The following seven changes are proposed for approval at our business meeting at the August 2008 General Meeting in Anaheim, California. Changes to the bylaws are in BOLD print.

1. Purpose: To consistently use the title “president” in the bylaws (the current bylaws still have a few instances where “chairperson” is used).

Section IV, E, 2:

- a. The main duties of the academic vice-president are:
 - i. To direct the affairs of the Section in the event the **president** is unable to serve.
 - ii. To preside at the annual and midyear business meetings if the **president** is unable to preside.
 - iii. To perform whatever duties the **president** may assign.

Section IV, E, 4:

- d. To review all requests for reimbursement, based on budgetary authority, and send the approved requests to the AAA for disbursement. In the event that a reimbursement request is not provided for in the budget, the Treasurer will request review and approval by the Executive Board: unless the amount involved is less than \$1,000 and already approved by the Section **president**.

2. Purpose: To clarify the role of the academic vice-president at the AAA Council Meetings. To fix the bylaws Section IV, E, 2:

- a. The main duties of the academic vice-president are:
 - i. To direct the affairs of the Section in the event the chairperson is unable to serve.
 - ii. To preside at the annual and midyear business meetings if the chairperson is unable to preside.
 - iii. To perform whatever duties the chairperson may assign.
 - iv. To act as the Section's archivist.
 - v. To prepare a budget for the next fiscal year and a projected three-year budget in cooperation with the Section treasurer.
 - vi. To be a voting representative for the section at the AAA Council meeting at the Annual AAA meeting at which the president-elect becomes president.**
 - vii. To serve as an observer for the section at the Winter/Spring AAA Council meeting. If either the past president or president cannot attend the Winter/Spring AAA Council meeting, then the president-elect will be a voting representative of the section at the meeting.**

3. Purpose: To clarify the role of the secretary at AAA Council Meetings. To specify voting rights.

Section IV, E, 3:

Secretary - The secretary shall be elected for a two-year term and is eligible for re-election for two additional one-year terms. The main duties of the secretary are:

- g. If an officer that normally attends the AAA Council meeting is unable to attend, then the President may ask the Secretary to represent the section at the AAA Council meeting (with the corresponding right to vote if replacing a voting representative).**

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4. Purpose: To clarify the role of the treasurer at AAA Council Meetings. To specify voting rights.

Section IV, E, 4:

Treasurer - The treasurer shall be elected for a two-year term and is eligible for re-election for two additional one-year terms. The main duties of the treasurer are:

- e. **If an officer that normally attends the AAA Council meeting is unable to attend, then the President may ask the Treasurer to represent the section at the AAA Council meeting (with the corresponding right to vote if replacing a voting representative).**

5. Purpose: To define the role of the immediate past president more explicitly.

Section IV, E:

5. Past President – The past president serves for one year immediately following his or

her term as president. The duties are:

- a. **To serve as a full member of the Executive Committee.**
- b. **To consult with and advise the other officers.**
- c. **To serve as a voting representative for the section at the Winter/Spring AAA Council meeting and an observer for the section at the Annual AAA Council meeting.**

6. Purpose: To allow for more flexibility in the selection of *Forum* editor.

Section IX: PUBLICATIONS

B. The Executive Board of the Section shall be responsible for appointing an editor for the Section newsletter.

1. The newsletter editor is appointed for a three-year term and is eligible to be reappointed for a second three-year term. **After completion of two terms, the newsletter editor may be reappointed for up to three additional one-year terms.**

7. Purposes: To change the title of academic vice president (president-elect) to simply president-elect. To allow a member not currently at an academic institution to become president-elect.

Section IV. E.

2. **President-Elect** – The **president-elect** shall **usually** be selected from the group of accounting academicians [i.e., those members of the Section at colleges and universities] **and** shall be elected for a one-year term. The president-elect shall automatically become the president of the Section in the following year.

The main duties of the president-elect are: (the duties remain the same).

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3. **Vice-President–Practice** – The **Vice-President-Practice** shall be selected from the group of accounting practitioners [i.e., those members of the Section not at colleges and universities] **and** shall be elected for a one-year term. The practice vice-president is eligible for re-election for a second one-year term.

The main duties of the practice vice-president are: (the duties remain the same).

The remaining sections will be renumbered. References in the bylaws to the Vice-President – Academic will be replaced with President-Elect, except in places where it would be redundant (as in Section IV. C.).

Section VII. C. 1. The **president-elect** must have served as secretary, treasurer, or chair of at least two Section committees in the past five years.

Current bylaws related to Proposal 7:

2. Vice-Presidents - The Section shall have two vice-presidents; one shall be selected from the group of accounting academicians [i.e., those members of the Section at colleges and universities], the other from the group of accounting practitioners [i.e., those members of the Section not at colleges and universities]. Both vice-presidents shall be elected for a one-year term; the academic vice-president shall be elected as president-elect. The president-elect shall automatically become the president of the Section in the following year. The practice vice-president is eligible for re-election for a second one-year term.
 - a. The main duties of the academic vice-president are:
 - iv. To direct the affairs of the Section in the event the chairperson is unable to serve.
 - v. To preside at the annual and midyear business meetings if the chairperson is unable to preside.
 - vi. To perform whatever duties the chairperson may assign.
 - vii. To act as the Section's archivist.
 - viii. To prepare a budget for the next fiscal year and a projected three-year budget in cooperation with the Section treasurer.
 - b. The main duties of the practice vice-president are:
 - i. To provide liaison with accounting practitioners.
 - ii. To direct the affairs of the Section in the event the president and the president-elect are unable to serve.
 - iii. To preside at the annual and midyear business meetings if the president and president-elect are unable to preside.
 - iv. To perform whatever duties the president may assign.