

MIDWEST REGION, AMERICAN ACCOUNTING ASSOCIATION BY-LAW PROVISIONS

Article I -Name

Section 1. The name of the organization shall be Midwest Region, American Accounting Association [hereinafter, Midwest Region].

Section 2. The principal office shall be located at the current president's place of employment. The permanent address shall be President; Midwest Region, American Accounting Association; 5717 Bessie Drive; Sarasota, Florida 34233.

Article II –Objects

Section 1 .The Midwest Region shall be subject to all rules, regulations, guidelines, and other directives of the American Accounting Association [hereinafter, the Association].

Section 2. The Midwest Region shall strive to facilitate greater member participation in the activities and programs of the Association. The primary objectives of the Association are to further research in accounting and to improve accounting instruction.

Section 3. Such participation shall be primarily achieved through an annual meeting at a location that is economically accessible by the members of the Midwest Region. The meeting shall be tailored to the specific needs and desires of the region members and shall draw on the talents of a broad spectrum of members in the region.

Section 4. The Midwest Region shall endeavor to sponsor educational programs for the benefit of its members. To the extent practicable, the Midwest Region shall coordinate such efforts and the resultant financial demands with the Association's Director of Education.

Section 5. The Midwest Region shall endeavor to disseminate a variety of published materials-including, but not limited to newsletters, proceedings of annual meeting, working papers, monographs, and journals. To the extent practicable, all publications should be coordinated with the Association's Executive Committee.

Section 6. The Midwest Region shall encourage and support the attendance of its officers as representatives to governing bodies of the Association.

Article III –Membership

Section 1. Membership in the Midwest Region shall consist of those members of the Association who are in good standing and who are employed or reside in the following states: Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, and Wisconsin

Article IV -Financial Arrangements

Section 1. At the direction of the Association, the Midwest Region shall not charge dues. Although the Association assumes no responsibility for the Midwest Region's annual surplus or deficit, the Association does provide financial support to the Midwest Region as follows:

- (a) The greater of twenty-five cents (\$.25) per member per year or two hundred and fifty dollars (\$250.00) per year. The membership and amount shall be computed on September 1 and paid shortly thereafter.
- (b) One dollar per each new member-computed and paid quarterly.
- (c) Travel costs of Midwest Region members who are members of the Advisory Council of the Association to Council meetings not held in conjunction with the annual Association meeting.
- (d) Mailing labels for two mailings per year.

Section 2. The Midwest Region, at the discretion of its Steering Committee, is entitled to raise funds through the following methods:

- (a) Annual meeting registration fee.
- (b) Sale of annual meeting proceedings or other publications. The Steering Committee may elect to include the annual meeting proceedings as an integral part of the annual meeting registration fee.
- (c) Solicitation of contributions for purposes of supporting the annual meeting and its accompanying activities and outputs. Solicitation unrelated to the annual meeting must receive prior approval by the Association's President or Executive Committee in order to enhance the welfare of the Association as a whole. Whatever the source solicited and nature of the contribution, the contributor must grant his or her prior approval to any publicity associated with the contribution.
- (d) Sale of advertising and promotion space to publishers and others at the annual meeting.

Section 3. The Midwest Region shall expend funds to accomplish the stated objectives herein.

Section 4. The President shall be responsible for the maintenance of funds for ordinary purposes. He or she shall endeavor to advise the Steering Committee of the planned and actual sources and applications of funds throughout his or her tenure. To advise the Steering Committee of the planned sources and application of funds, the President shall provide each member of the Steering Committee with a budget no later than November 30 of his or her year of service.

Comments shall be invited and given adequate attention. To advise the Steering Committee of the actual source and application of funds, the Past President shall provide the President and the Executive Committee of the Association through the Administrative Secretary and the Academic Vice-President with (a) statement no later than June 30 following the year of service. The Past President shall also provide the President with reasonable documentation supporting the actual sources and application of funds. The President shall be responsible for notifying members of Steering Committee as to any noteworthy information.

Article V -Meeting Arrangements

Section 1. The Midwest Region annual meeting of not less than one day shall be held at a time and place which will not detract from the annual meeting of the Association. Generally, this meeting shall be held during the first half of the calendar year –

Section 2. Although the Midwest Region is generally proscribed by the Association from affiliating with other organizations without prior approval, it may affiliate with other organizations for the purpose of holding joint meetings. For example, the Midwest Region may wish to meet in conjunction with the Midwest Business Administration Association.

Section 3. The President shall consider the need for the Steering Committee to meet in view of the economic constraints of the Midwest Region. Generally, such meetings shall be confined to the annual meetings of the Association and the Midwest Region. Other advice to the President from the Steering Committee shall ordinarily be obtained via mail, internet, or telephone.

Section 4. Ample notification of the time of any meeting shall be given the affected members by the Past President, the President, or the President Elect as appropriate.

Section 5. A quorum shall be constituted by the members present. Except as otherwise noted herein, a majority of members present and voting shall be sufficient for any motion to be effected.

Section 6. The order of business shall ordinarily be as follows:

- (a) Call to order
- (b) Reading of the minutes of the previous meetings
- (c) Reports of officers
- (d) Reports of committee
 - (1) Standing
 - (2) Special
- (e) Election of officers and committee members
- (f) Old Business
- (g) New Business
- (h) Adjournment

Section 7. The conduct of meetings shall normally follow "Robert's Rules of Order" unless in conflict with these by-laws or unless waived by a majority of members present and voting.

Article VI -Officers and Standing Committees

Section 1. The annually elected officers of the Midwest Region shall consist of the Vice-President, Academic, one Vice-President, Practice, three-five members of the Steering Committee, and four members of the Nominating Committee. In addition the Midwest Region shall have a President-Elect, a President, and a Past President who advance annually from Vice-President, Academic, President-Elect, and President. There shall be two standing committees- The Steering Committee and the Nominating Committee.

Section 2. The President shall serve for a term of approximately one year- beginning at the close of the annual meeting following the annual meeting at which he or she was designated President-Elect and ending at the close of the next annual meeting. In addition to duties specified elsewhere herein, the President shall be responsible for:

- (a) Arranging the annual meeting. This duty shall include:
 - (1) Coordinating annual meeting arrangements with the appropriate personnel in other organizations (e.g., The Midwest Business Administration Association).
 - (2) Coordinating programs sponsored by various sections of the American Accounting Association, presiding over the annual business meeting, arranging any general plenary sessions or other sessions with invited speakers, and organizing any general receptions held in conjunction with the annual meeting.
- (b) Appointing any special committee
- (c) Serving on the Advisory Council of the Association as a representative of the Midwest Region. In the event that he or she is unable to represent the Midwest Region in such capacity, then he or she shall designate a replacement.
- (d) Acting as Chairman of the Steering Committee.
- (e) Participating in a meeting with the Administrative Secretary of the Association at the time of the annual meeting. In the event the President cannot represent the Midwest Region, he or she shall designate a replacement. The President shall assist the Administrative Secretary in establishing an exact time for this meeting.
- (f) Selecting the regional Membership Chairperson to work in conjunction with the Administrative Secretary in an effort to increase academic memberships in the Association.

Section 3. The Past President shall serve for a period of approximately one year-beginning at the close of the annual meeting at which time his term as President expires and ending at the close of the next annual meeting. In addition to duties specified elsewhere within, the Past-President shall be responsible for:

- (a) Serving on the Steering Committee.
- (b) Acting as Chairman of the Nominating Committee.
- (c) Serving on the Advisory Council of the Association as a representative of the Midwest Region should the memberships of the Midwest Region be sufficiently large to justify two members on the Advisory Council. In the event he or she is unable to represent the Midwest Region in such capacity, then he or she shall designate a replacement.

- (d) Filing with the President and the Executive Committee of the Association (through the Administrative Secretary and the Academic Vice-President) a report on activities during his or her term as President. This report shall be filed no later than June 30 following the end of his or her term as President.

Section 4. The President-Elect shall serve for a period of approximately one year beginning at the close of the annual meeting at which he or she is designated President-Elect and ending at the next annual meeting. In addition to duties specified elsewhere herein, the President-Elect shall be responsible for:

- (a) Serving on the Steering Committee.
- (b) Succeeding the President immediately should the President be unable to fulfill his or her ordinary term for any reason.
- (c) Serving as Program Chairman for the annual meeting. This duty shall include:
 - (1) Providing the Administrative Secretary of the Association with timely information regarding a "Call for Papers" to be published in the Accounting Education News.
 - (2) Distributing directly to members of the Midwest Region a "Call for Papers" should it be deemed advisable.
 - (3) Selecting papers, speakers, and others to appear on the program at the meeting.
 - (4) Distributing program information directly to members of the Midwest Region.
 - (5) Acting as Editor of the Proceedings of the Annual meeting.

Section 5. The Vice-President, Academic, shall serve for a period of approximately one year beginning at the close of the annual meeting at which he or she is designated as Vice-President and ending at the completion of the next annual meeting. In addition to duties specified elsewhere herein, the Vice-President shall be responsible for:

- (a) Serving on the Steering Committee.
- (b) Succeeding the President-Elect immediately should the President-Elect be unable to fulfill his or her ordinary term for any reason.
- (c) Taking minutes of Steering Committee meetings and annual meetings of the Midwest Region.

Section 6. Each Vice-President, Practice shall serve for a period of approximately two years beginning at the close of the annual meeting at which

he or she is designated as Vice-President, Practice. In addition to any duties specified elsewhere herein, each Vice-President, Practice shall be responsible for:

- (a) Serving on the Steering Committee.
- (b) Serving as a representative of non-academic members of the region and serving as a liaison between the practice community and the Steering Committee.

Section 7. The Steering Committee shall be the senior committee of the Midwest Region.

(a) The Steering Committee shall be composed of:

- (1) President.
- (2) Past President.
- (3) President-Elect.
- (4) Vice-President, Academic
- (5) Two Vice-Presidents, Practice
- (6) Fifteen other members serving approximately three-year terms.

Five shall begin their terms at the end of the annual meeting in which they are elected and end their terms at the end of the annual meeting approximately three years later.

(b) In addition to any other duties specified herein, the Steering Committee shall:

- (1) Assist the President in the conduct of the Midwest Region's business.
- (2) Advise and consent to the removal and replacement of any officer or committee member.

Section 8. The Nominating Committee shall be composed of the Past President who shall act as Chair and four other members elected at the annual meeting. The term of each member shall be approximately one year-beginning at the end of the annual meeting at which he or she is elected and ending at the end of the next annual meeting. The Nominating Committee shall be responsible for nominating the Vice President and members of the Steering Committee and the Nominating Committee. Members of the Nominating Committee shall not be eligible for nomination or election to Vice-President, or the Steering Committee, or the Nominating Committee while serving on the Nominating Committee.

Article VII -Elections and Replacements

Section 1. Election of officers and committee persons shall follow the procedures specific to the following positions. Resignation shall be effected by written notification from the person desiring to resign to the President. Removal and replacement procedures shall be as specified below. In order to serve as an officer or committee member, the person must be a member in good standing of the Midwest Region. All members present at the annual meeting are eligible to vote unless otherwise specified herein.

- (a) Vice-Presidents. Annually, the Nominating Committee shall submit the candidates for Vice-President, Academic and for one Vice-President, Practice at the annual meeting of the Midwest Region. Additional nominees shall be accepted by written petition of at least twenty-five members of the Midwest Region. A majority vote of the members voting shall determine the Vice-Presidents.
- (b) Standing Committee Members. The Nominating Committee shall submit the candidates for the Standing Committees to at the annual meeting of the Midwest Region. Additional nominees shall be accepted by oral proposal and second from the floor. A plurality vote of the members voting shall determine the members. Members shall be allowed to vote for five members of the Steering Committee and four members of the Nominating Committee.
- (c) Removal from Office. Any five members of the Midwest Region can file a written petition with the President requesting the removal of any person currently in an office or on a standing committee of the Midwest Region. Any single officer or Committee member may also file with the President such written petitions. Such petition shall state the reasons for the request for removal. The President shall forward the request by registered or certified mail to the person whose removal is requested and allow two weeks for a written response from such person. After such time has elapsed, the President shall file the above written material(s), if available, by mail with members of the Steering Committee. The members of the Steering Committee shall determine if the charges are sufficient to endanger the accomplishment of the objectives of the Midwest Region. This criterion shall constitute the grounds for removal. To secure the requested removal, two-thirds of the total members of the Steering Committee shall file a written vote in favor of removal within two weeks of the date of the President's sending the material(s) noted above. Otherwise, the officer or committee member shall not be removed unless a new effort shall be made.

(d) Replacement for Office or Standing Committee. Replacement procedures shall be specific by position as noted below:

- (1) Past President. No replacement shall occur. The President shall fulfill the Past-President's duties for the balance of his or her term.
- (2) President. The President-Elect shall replace the President. The President-Elect shall, at his or her option, remain eligible to serve his or her ordinary full term regardless of such succession.
- (3) President Elect. The Vice-President, Academic shall replace the President-Elect. The Vice-President, Academic shall, at his or her option, remain eligible to serve his or her ordinary full term as President-Elect regardless of such succession.
- (4) In the event a vacancy exists at the time of the annual meeting, the Nominating Committee shall be responsible for nominating a candidate(s) to fill the vacancy and the vacancy shall be filled by a majority vote of the membership attending the next annual meeting.
- (5) Standing Committee Members and Other Vacancies. Standing Committee Members and other vacancies shall be replaced by the nomination from remaining members of the Nominating Committee and majority vote of the remaining members of the Steering Committee. Standing Committee Members who no longer reside or are employed within the Midwest Region, as described in Article III-Membership, may be replaced at the time of the annual meeting. The Nominating Committee shall have the option to nominate a candidate(s) to fill the vacancy and the vacancy shall be filled by a majority vote of the membership attending the next annual meeting.

Article VIII –Amendments

Section 1. These By-laws may be amended or adopted by a majority written vote of the members present and voting at the annual meeting of the Midwest Region.