

OHIO REGION, AMERICAN ACCOUNTING ASSOCIATION
BY-LAW PROVISIONS
WITH ALL AMENDMENTS APPROVED THROUGH MAY 9, 2009

I. NAME AND PRINCIPAL OFFICE OF ORGANIZATION

1. The name of the organization shall be Ohio Region, American Accounting Association, [hereinafter, Ohio Region].
2. The principal office shall be located at the current President of the Ohio Region's place of employment. The permanent address shall be President; Ohio Region, American Accounting Association; 5717 Bessie Drive; Sarasota, Florida 34233.

II. THE PURPOSES AND OBJECTIVES OF THE REGIONAL ASSOCIATION
SHALL BE:

1. The Ohio Region ascribes to the same purposes and objectives as expressed in Article II of the American Accounting Association [hereinafter, Association] by-laws. In meeting regional needs, the Ohio Region will: a) strive to facilitate broad based member participation in the activities and programs of the Association; b) endeavor to sponsor broad based research and educational programs for the benefit of its members; c) offer continuing education programs which shall be coordinated with the Association's Director of Education; and d) encourage interaction among members of related groups in the academic and practice communities.
2. Participation and sponsorship in the Ohio Region shall be primarily achieved through the annual meeting at a location that is accessible by the members of the Region which shall be interpreted to mean at a location within the geographic confines of the region. The meeting shall be tailored to the specific needs and desires of the regional members and shall strive to draw on the talents of a broad spectrum of members in the region. The organization will ordinarily plan to meet in the mid-state (Columbus, Ohio) area every other year.

3. Publication of proceedings of the spring's regional meeting is encouraged. In other areas, the region is encouraged to utilize existing Association journal, monograph, and newsletter outlets. In those instances, however, where the region wishes to undertake journals, monographs, newsletters and the like, the region shall obtain Association Executive Committee approval in advance of the projects' initiation; the primary concern of the Executive Committee shall be the financial viability of the project.
4. The Ohio Region shall insure attendance of its officers or representatives as representatives to governing bodies of the Association.

III. MEMBERSHIP

Membership in the Ohio Region shall consist of those members of the Association who are in good standing and who are employed or reside in the state of Ohio and immediately contiguous areas as such members would choose to recognize.

IV. DUES

The Ohio Region shall not charge dues.

V. THE OHIO REGIONAL COORDINATING COMMITTEE

The Ohio Regional Coordinating Committee shall consist of: a) the President of the Region; b) the immediate Past President of the Region; c) the President of the Region-Elect; d) the Regional Secretary/Treasurer; e) and, as appropriate, for a one year term the immediate past Regional Secretary/Treasurer; and f) up to four other at large members, as determined by the President of the Region (for example, Program Chairman, Manuscript Chairman, Awards Chairman, Education Coordinator, etc.). The President of the Region's term shall be one year. The Regional Secretary/Treasurer shall serve a term on one year (renewable).

The President of the Region shall convene a meeting when he or she considers the need to call the Coordinating Committee to meet. The Coordinating Committee shall meet at least once a year with a majority of its members constituting a quorum.

In addition to any other duties specified herein, the Ohio Regional Coordinating Committee shall assist the President of the Region in the conduct of the Region's business which includes site selection for future meetings.

VI. DUTIES OF THE MEMBERS OF THE OHIO REGIONAL COORDINATING COMMITTEE

PRESIDENT OF THE OHIO REGION

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

- a) Coordinating with the program chairman as to arrangement of the annual meeting;
- b) Appointing any special committees;
- c) Serving on the Advisory Council of the Association as a representative of the Ohio Region. In the event that he or she is unable to represent the Ohio Region in such capacity, then he or she shall designate a replacement (see duties of Past President of the Ohio Region);
- d) Acting as Chairman of the Ohio Regional Coordinating Committee;
- e) Appointing up to four members to the Regional Coordinating Committee for one year terms coinciding with the President of the Ohio Region's term of service;
- f) Presiding over the annual business meeting.

PRESIDENT OF OHIO REGION-ELECT

The President of Ohio Region-Elect shall serve for a period of one year – beginning at the close of the annual meeting at which he or she is designated President of Ohio Region-

Elect and ending at the close of the next meeting. In addition to duties specified elsewhere herein, the President of Ohio Region-Elect shall be responsible for:

- a) Serving on the Ohio Regional Coordinating Committee;
- b) Succeeding the President of the Ohio Region immediately should the President be unable to fulfill his or her ordinary term for any reason;
- c) Selecting a Program Chairman-Elect for the annual meeting over which he or she will preside. A Program Chairman's responsibilities shall include but are not restricted to the following:
 - 1) Appointing a Program Committee, which, when appropriate would be drawn from the regional membership and consider the availability of regional special interest section coordinators;
 - 2) Establishing the Annual Meeting date with an attempt to maximize participation in the region. The dates, whenever possible, should not conflict with those of other regions;
 - 3) Providing the Executive Director of the Association with timely information regarding a "Call for Papers" to be published in Accounting Education News;
 - 4) Mailing to members of the Ohio Region a "Call for Papers," should it be deemed advisable;
 - 5) Selecting papers, speakers, and others to appear on the program at the meeting; in coordination with the direction of the President of the Ohio Region in office;
 - 6) Distributing program information to members of the Ohio Region;
 - 7) Coordinating the publication of proceedings of the annual meeting, if any are published.
- d) In the event that neither the President nor Past-President is able to represent the Ohio Region at a AAA Council Meeting, the President-Elect may represent the Ohio Region as a voting member at the meeting.

PAST PRESIDENT OF THE OHIO REGION

The past President of the Ohio Region shall serve for a period of one year – beginning at the close of the annual meeting at which time his or her term as President of the Ohio Region expires and ending at the close of the next annual meeting. In addition to duties specified elsewhere within, the past President of the Ohio Region shall be responsible for:

- a) Serving on the Ohio Regional Coordinating Committee;
- b) Acting as Chairperson of the Nominating and Elections Committee;
- c) Serving on the Advisory Council of the Association as a representative of the Ohio Region should the membership of the Ohio Region be sufficiently large to justify two members on the Advisory Council. Serving as the alternate Council representative in the event that the President is unable to fulfill this obligation. In the event he or she is unable to represent the Region in such capacity, then he or she shall designate a replacement, which whenever possible would be the President-Elect of the region;

THE OHIO REGIONAL SECRETARY/TREASURER

The Ohio Regional Secretary/Treasurer shall serve for a period of one year, which term may be renewed – beginning at the close of the annual meeting at which he or she is elected as Secretary/Treasurer. In addition, the outgoing Secretary/Treasurer will serve one year after expiration of term of service on the Regional Coordinating Committee. In addition to duties specified elsewhere herein, the Secretary/Treasurer shall be responsible for:

- a) Serving on the Ohio Regional Coordinating Committee;
- b) Taking minutes of Regional Coordinating Committee meetings and annual meetings of the Region;
- c) Maintaining financial records for the region, and preparing periodic financial reports as required by the Regional Coordinating Committee.

OTHER OHIO REGIONAL COORDINATING COMMITTEE MEMBERS

Specific duties will be determined by the President of the Ohio Region.

VII. NOMINATIONS AND ELECTIONS OF REGIONAL OFFICERS

The Nominating and Elections Committee shall consist of the three most immediate past Presidents of the Ohio Region, given they are willing to serve. The immediate past President of the Ohio Region shall serve as the Nominating and Elections Committee Chair.

The Nominating and Elections Committee will actively solicit nominations from Ohio Region members through at least two broadcast emails as well as postings on the Ohio Region website. Self-nominations are encouraged. Each nomination should include a brief vita that will enable the Nominating and Elections Committee to consider each nomination according to the criteria listed below.

Criteria for selecting nominees include prior Ohio Region service and leadership positions, AAA service, other professional or academic leadership experience, contributions to the discipline, and evidence of commitment and willingness to serve. All nominees must be members of the Ohio Region in good standing, and must either be employed in or reside in the State of Ohio. The Nominating and Elections Committee shall verify that each nominee is willing to serve.

The Nominating and Elections Committee shall present to the Secretary/Treasurer, nominees for the positions of President-Elect and Secretary/Treasurer. The Nominating and Elections Committee will select three candidates for each position where possible.

The call for nominations shall be solicited each year by the end of December. Nominations will be accepted until the first Monday in February. The slate of nominees shall then be presented to the membership by March 1. The election shall be conducted electronically via the Internet and be concluded by the end of March of each year.

Election of officer nominees shall be by majority vote of Ohio Region members voting in the annual election. Election results shall be certified and announced by the Secretary/Treasurer via the Internet within one month after the vote. The slate of elected

officers shall be introduced by the Chair of the Nominating and Elections Committee at the Ohio Region's annual business meeting. Newly elected officers shall assume office at the conclusion of that meeting.

VIII. REPLACEMENT OF RESIGNED OFFICERS: COMMITTEE MEMBERS

The Regional Coordinating Committee will determine replacement procedures as necessary.

IX. ANNUAL MEETING/BUSINESS

1. The Ohio 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, the region's annual meeting shall be held during the first half of the calendar year.
2. 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. Agenda for the business meeting should be distributed at the time of the program registration.
3. The conduct of business meetings shall follow "Robert's Rules of Order" unless in conflict with these bylaws or unless waived by a majority of members present and voting.
4. The order of business shall ordinarily be as follows:
 - a) Call to order.
 - b) Reports of President of the Ohio Region, Regional Secretary/Treasurer.
 - c) Reports of committees.
 - d) Old business.
 - e) New business.
 - f) Adjournment.

X. FINANCIAL MATTERS

1. In accordance with Association policy, the region itself shall not charge membership dues. Any accumulated surpluses (as well as deficits) from regional

meetings or other activities are the sole province of the region. Likewise, any surplus generated by the spring meeting accrues to the region, not to the host institution. It is expected that the host institution will properly apply only direct costs against the meeting's revenues in determining surplus.

2. The Ohio Region will normally seek to raise funds through the following means:
 - a) Regional meeting registration fee.
 - b) Sale of annual meeting proceedings (which may be included as an integral part of the meeting registration fee).
 - c) Sale of advertising and promotion space to publishers and others at the annual meeting.
 - d) Solicitation of contributors for purposes of supporting the annual meeting and its accompanying activities and outputs. [The Ohio Region acknowledges that seeking cash contributions should be limited to undertaking the region annual meeting.] The President is charged with the responsibility of notifying the national office of plans to solicit cash contributions for other purposes. Contributions of "in-kind" items or services are not limited by the Association's policies so long as they are disclosed in general reports.
 - e) Other: The ability of the region to accept responsibility for fiscal matters, including deficits, presumes that the existing national office policies as to subventions for per capita Ohio Region members; for participation in Council meetings; and for new membership listings will be maintained as in effect at the time of adoption of these By-Laws.
3. The Ohio Region shall expend funds to accomplish the stated objectives herein.
4. In order to facilitate orderly accounting and control of funds, the Ohio Region will maintain an account with the Association (through the Executive Director) for depositing and disbursing its funds. By October 1 following his or her election, the Secretary/Treasurer shall prepare a report for the national office to describe proposed activities for the forthcoming year including forecasts of revenue and expenditures.

5. The outgoing President shall seek approval for and report to the Region's Coordinating Committee and advise the national office regarding any commitments of a substantial or continuing nature not associated with the regional meeting.

XI. AMENDMENTS

These By-Laws may be adopted by majority vote of the members present and voting at the annual meeting of the Ohio Region.