



International Accounting Section Bylaws (As Revised – May 30, 2018)

For more information about the International Accounting Section, including current Officers and Operations Manual, please visit the [International Accounting Section](#) web page.

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I. Name of Organization. The name of this organization is the International Accounting (IAS) Section of the American Accounting Association.

II. The Purposes and Objectives of the Section Are to encourage support, and promote interest in all aspects of international accounting both in the United States and globally by promoting excellence in research, teaching, and practice. The Section encourages and supports new scholars and educators in the field.

III. Membership. All persons who pay the annual dues levied by this Section, subject to the rules of the American Accounting Association, can be members of the Section. There will be three (3) classes of membership: (1) Regular Members, (2) Student Members, and (3) Life Members.

Regular members of the Section are eligible to vote, hold office, and participate in all activities of the Section.

Student members, during the period of matriculation in a post-secondary program, will be eligible for student membership in the Section. Student members of the Section may not vote in matters coming before the Section, may not serve on Section committees, nor hold a Section office.

Life membership in the IAS Section may be awarded on an individual basis by the Executive Committee of the Section. Life Members have all the rights of a Regular member.

IV. Dues. Dues will be determined by the IAS Section Executive Committee and will be recommended to the IAS Section membership for its approval. Dues categories will be structured to reflect the Section strategy and to increase participation of classes of individuals facing varying economic conditions.

V. The Executive Committee. The Executive Committee of the IAS Section will consist of President, Vice President-Academic (who serves as President-Elect), Vice President-Practice, Secretary, Treasurer, Past President, Council Representative, Advisory Board Chair, and Historian. They are responsible for directing the affairs of the Section and formulating the plans, policies, rules, and procedures they consider necessary to achieve the Section mission. The Council Representative, Advisory Board Chair, and Historian will be *ex officio* nonvoting members.

VI. Duties of the Executive Committee.

President. The President serves a one (1) year term. The President is responsible for administering the affairs of the Section. The President will act as Chair of the Executive Committee and will preside at all meetings of the Section. Except for committee members previously appointed to terms that have not yet expired, the President has the authority to appoint members to committees and task forces, and, at his/her discretion, to remove members of committees and task forces.

Vice President-Academic (President-Elect). The Vice President-Academic is elected for a one (1) year term. The duty of the Vice President-Academic is to assist the President in administering the affairs of the Section.

Vice President-Practice. The Vice President-Practice is elected for a two (2) year term and is eligible for reelection for one (1) additional two (2) year term. The Vice President-Practice will assist in strengthening linkages between the academic members of the Section and the practice community.

Past President. The Past President serves on the IAS Section Nominations Committee and Advisory Board. He/she will assist the President and the Vice President-Academic in their efforts to implement the Section strategy. The Past President will serve in that office for one (1) year.

Secretary. The Secretary is elected for a two (2) year term and is eligible for reelection for one (1) additional two (2) year term. The duty of the Secretary is to supervise the keeping of records of Section meetings, policies, and procedures.

Treasurer. The Treasurer is elected for a two (2) year term and is eligible for reelection for one (1) additional two (2) year term. The Treasurer will work with AAA professional staff relative to collection and disbursement of Section funds. The Treasurer will report to the Section members at its business meeting on the financial affairs of the Section and will provide that information for dissemination to the Section members.

Advisory Board Chair. The Advisory Board chair will be appointed for a one (1) year term.

Historian. The Historian is appointed to a two (2) year term by the President. The Historian will maintain an up-to-date history of Section activities. The Historian also provides historical perspective at Executive Committee and Section business meetings and aids in providing continuity to the Section.

Council Representative. The Council Representative serves a three (3) year term and is eligible for one (1) additional three (3) year term. The duty of the Council Representative is to report in a timely manner all relevant Council meeting information to the Executive Committee.

Filling of Vacancies. In the event that a member of the Executive Committee, other than the President, is unable to serve the full term, the President will, in consultation with the Chairs of the Nomination Committee and Advisory Board, appoint a member of the Section to complete the term. When the President cannot serve, the duties will be assumed by the Vice President-Academic. When the Vice President-Academic is not able to serve, the IAS Section Nominations Committee will nominate another candidate who will be affirmed by a vote of the Section membership.

VII. Standing Committees.

Advisory Board. The officers of the Section will be guided in their duties by an Advisory Board. In addition, the Advisory Board will propose changes in the bylaws for submission to the members of the IAS Section for approval. The Advisory Board will consist of two (2) Past Presidents and seven (7) other members elected by the Section. At least one (1) member of the Advisory Board should reside outside the United States and one (1) member should be a newly appointed assistant professor who participated in the Doctoral Consortium within the prior four (4) years. The Chair of the Advisory Board will be appointed by the IAS Section Nominations Committee.

Nominations Committee. The Nominations Committee duties include soliciting candidates from the membership for open offices and preparing a slate of at least one (1) candidate for each of the open offices. It will consist of the two (2) Past Presidents (the most senior of whom will chair the committee), the Chair of the Advisory Board, and two (2) other Section members elected by the Section membership. Members of the IAS Section Nominations Committee are not eligible for nomination to any IAS Section office while serving on the Committee.

Publications Committee. The Publications Committee will consist of a Chair (one (1) year term) appointed by the President and up to eight (8) additional members. The duties of the Publications Committee of the Section are to recommend changes in policy issues associated with all Section publications and recommend incoming editors of Section publications.

VIII. Nomination and Elections Procedures. The slate will be posted 30 days in advance of the election and will include at least one (1) name for each position. Additional nominations may be made by a petition signed by 25 Regular or Life IAS Section members submitted to the President 15 days prior to the beginning of the election. Persons so nominated must previously have agreed to serve if elected. The membership of the Section will be notified prior to the election of the nominations made by petition. All elections will be conducted by mail, facsimile, or electronic vote. Only Regular and Life members of the IAS Section are eligible to vote.

IX. Publications. The Section may publish newsletters, proceedings, working papers, monographs, journals, teaching aids, and other materials consistent with the purposes and objectives of the Section.

X. Amendment. Amendments to the bylaws of the IAS Section may be proposed by the Executive Committee, by the Advisory Board, or a petition signed by 25 Regular or Life IAS Section members submitted to the Executive Committee 45 days prior to the start of voting. Notice of amendments to the bylaws of the IAS Section to be presented for vote will be given to the members 30 days prior to the vote. Only Regular and Life members of the IAS Section are eligible to vote. The bylaws of the IAS Section may be amended by the affirmative vote of the majority of the Regular and Life members who return ballots by mail, facsimile, or electronic vote.