

**SOUTHEAST REGION,
AMERICAN ACCOUNTING ASSOCIATION**

BY-LAWS
(As Revised 2004)

I. NAME AND PRINCIPAL OFFICE OF ORGANIZATION

1. The name of the organization shall be Southeast Region, American Accounting Association (hereinafter, the Region).
2. The principal office shall be located at the current Regional President's place of employment. The permanent address shall be President; Southeast Region, American Accounting Association at his or her current address.

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

1. The Region shall be subject to all policies of the American Accounting Association (hereinafter, the Association). In that context, it ascribes to the same purposes and objectives as expressed in Article II of the Association by-laws. In meeting regional needs, the Region will:
 - a) strive to facilitate a 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 that shall be coordinated with the Association Director of Education,
 - d) tailor each specific meeting to the specific needs and desires of the regional members, and
 - e) publish the proceedings of each meeting.
2. Participation and sponsorship in the Region shall be primarily achieved through the annual meeting at a location that is accessible by the members 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.
3. Publication of proceedings of the spring regional meeting is encouraged. In other areas, the Region is encouraged to utilize the 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; one primary concern of the Association Executive Committee shall be financial viability of the project.
4. The Region shall encourage the attendance of its officers as representatives to governing bodies of the Association.

III. MEMBERSHIP

Membership in the Region shall consist of those members of the Association who are in good standing and who are employed or reside in the states that are part of the Region as defined by the Association. These states are Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee, and Virginia.

IV. DUES

In accordance with Association policy, the Region shall not charge dues.

V. THE SOUTHEAST REGIONAL COORDINATING COMMITTEE

The Coordinating Committee shall consist of

- a) the President,
- b) the immediate Past President,
- c) the President-Elect,
- d) the Vice President (co-vice presidents) of the annual meeting,
- e) the Secretary/Treasurer
- f) two At-large Members, and
- g) the immediate Past Secretary/Treasurer (for one year subsequent to the end of his/her term).

Their terms shall begin at the end of the annual meeting in which they are elected, and conclude at the end of the next annual meeting, with the following exceptions: (1) the Secretary/Treasurer serves a two-year term, and (2) the At-large Members serve staggered two-year terms.

In addition to any other duties specified herein, the Coordinating Committee shall function as the Region's executive committee assisting the President in the conduct of the Region's business. The Coordinating Committee shall meet at least once a year during the Region's annual meeting, with a majority of its members constituting a quorum.

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

Southeast Regional President

The President 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-Elect and ending at the close of the next annual meeting. The person shall be a representative of the school(s) scheduled to serve as host(s) for the next annual meeting. In addition to duties specified elsewhere herein, the responsibilities of the President shall include but are not restricted to the following:

- a) administering affairs of the region,
- b) arranging the annual meeting, or designating a Vice President (co-vice presidents) to do the same,
- c) presiding over the annual business meeting,
- d) appointing any special committee,
- e) serving on the Association Advisory Council as a representative of the Region – in the event that he or she is unable to represent the Region in such capacity, then he or she shall designate a replacement subject to approval by the Coordinating Committee,
- f) acting as chair of the Coordinating Committee,
- g) appointing, or directing the Vice President (co-vice presidents) of the annual meeting to appoint, a broad based program committee drawn from the regional members,
- h) selecting papers, speakers, and others to appear on the program at the meeting, or designating the program committee to do the same,
- i) mailing, or electronically distributing, program information to members of the Region,
- j) coordinating the proceedings of the annual meeting, if applicable, or directing the Vice President (co-vice presidents) of the annual meeting to do the same,
- k) presenting a report of proposed activities, including forecasts of revenue and expenditures, to the Coordinating Committee by August 15,
- l) enforcing regional by-laws, and
- m) performing Association duties as directed by the Association President.

Should the President be unable to fulfill his or her duties in the ordinary course of his or her term, he or she shall, with the approval of the Coordinating Committee, designate a person from the host school(s) to fulfill his or her term.

Southeast Regional President-Elect

The President-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-Elect and ending at the next meeting. The person shall be a representative of the school(s) which will host the annual meeting to be held two years following the meeting in which he or she is elected. In addition to duties specified elsewhere herein, the President-Elect shall be responsible for:

- a) serving on the Coordinating Committee, and
- b) serving as the program chair for the next annual meeting [or designating a Vice President (co-vice presidents) to do the same] – during this individual's term as President-Elect, his or her responsibilities shall include but are not restricted to the following:
 - 1) establishing the annual meeting date(s) with an attempt to maximize participation in the Region – the date(s), whenever possible, should not conflict with that of other regions,
 - 2) providing the Association Executive Director of the Association with timely information regarding a "Call for Papers" to be published in Accounting Education News, and
 - 3) mailing, or electronically distributing, to members of the Region a "Call for Papers," should it be deemed advisable.

Past Southeast Regional President

The Past President 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 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 Coordinating Committee,
- b) acting as chair of the Nominating Committee (unless a more senior Past President is a member of the committee),
- c) serving on the Association Advisory Council as a representative of the Region should the membership of the Region be sufficiently large, as defined by the Association by-laws, to justify two members on the Association Advisory Council – in the event he or she is unable to represent the Region in such capacity, then he or she shall designate a replacement subject to approval by the, Coordinating Committee, and
- d) filing with the Association President and Association Executive Committee of the Association (through the Association Executive Director) a report on activities during his or her term as President. This report shall be filed no later than the June 30 following the end of his or her term as President.

The Southeast Regional Secretary/Treasurer

The Secretary/Treasurer shall serve for a period of two years – 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 his or her two years of service on the Coordinating Committee. In addition to duties specified elsewhere herein, the Secretary/Treasurer shall be responsible for:

- a) serving on the Coordinating Committee,
- b) taking minutes of Coordinating Committee meetings and annual meetings of the Region, and
- c) maintaining financial records for the Region, and preparing periodic financial reports as indicated elsewhere.

Other Southeast Regional Coordinating Committee Members

Specific duties will be determined by the President.

VII. THE SOUTHEAST REGIONAL NOMINATING COMMITTEE

Nominating Committee

The Nominating Committee shall consist of one or more Past Presidents (the most senior of whom shall chair the committee) and at least four (4) other persons to be elected at the annual business meeting, or if no such election is made at such meeting, by majority vote of the regional officers. Candidates for election to the Nominating Committee shall be proposed and seconded from the floor. Members of the Nominating Committee shall not be eligible for nomination to any regional office while serving on the committee. The Nominating Committee elected at each annual business meeting shall prepare for the election to be held at the next annual meeting, or in the event that an annual meeting cannot be held, by mail, facsimile, or electronic vote before the succeeding year's annual meeting.

Election Process

The report of the nominating committee is to be presented at the business meeting. Nominations duly seconded, shall be accepted from the floor. A simple majority of those present shall elect the President-Elect, Secretary/Treasurer, At-large Members, and Nominating Committee members.

VIII. REPLACEMENTS

The Region will refer to the national Association by-laws for replacement procedure.

IX. ANNUAL MEETING

1. The Region's 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. Although the Region is generally proscribed by Association policy from affiliating with other organizations without prior approval, it may affiliate with other organizations for the purpose of holding joint regional meetings.
3. The President shall consider the need for the Coordinating Committee to meet and shall call for meetings upon request of a majority of the Coordinating Committee. The Coordinating Committee shall meet at least once a year during the Region's annual meeting.
4. 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. An agenda for the business meeting should be distributed at the time of program registration.
5. The conduct of meetings shall normally follow "Robert's Rule of Order" unless in conflict with these by-laws or unless waived by a majority of the members present and voting.

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 (or deficit) generated by the regional annual meeting accrue to the Region, not to the host institution(s). The host institution(s) will properly apply only direct costs against the meeting's revenues in determining the surplus (or deficit).

2. The Region, at the discretion of the Association Executive Committee, is entitled to raise funds through the following means:
 - a) regional annual 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 promoting space to publishers and others at the annual meeting,
 - d) solicitation of contributions for purposes of supporting the annual meeting and its accompanying activities and outputs – all solicitations are subject to the Association de minimus rule limiting cash contributions – solicitation unrelated to the annual meeting must receive prior approval by the Association President in order to enhance the welfare of the Association as a whole.
3. The Region shall expend funds to accomplish the stated objectives herein.
4. The President and Secretary/Treasurer jointly shall be responsible for the maintenance of funds for ordinary purposes. In order to facilitate orderly accounting and control of funds, the Region will maintain an account with the Association (through the Association Executive Director) and generally will handle its transactions, through this account. The President shall report by August 15 to the Association Secretary/Treasurer and the Coordinating Committee the proposed regional activities for the forthcoming year including forecasts of revenue and expenditures. In the event questions are raised about any of these activities, the President is requested to respond to these within 60 days. These reports should be signed by both the President and the Secretary/Treasurer.
5. In order to advise the Association Executive Committee of the actual sources and uses of funds, the Past President shall provide Association Secretary/Treasurer with a financial statement no later than June 30 following the year of service. The Secretary/Treasurer shall also maintain reasonable documentation supporting the actual sources and application of funds for transactions not processed through the account maintained with the Association. The Past President shall also report to the Coordinating Committee and the Association Secretary/Treasurer of any commitments of a substantial or continuing nature not associated with the regional meeting. These records should be signed by both the Past President and the Secretary/Treasurer.
6. All contracts must be cleared through the Association Executive Director.

XI. AMENDMENTS

These by-laws may be amended or adopted by either of the following methods:

1. a majority vote of the members present and voting at the annual meeting of the Region, or
2. a majority of ballots cast from ballots mailed to all regular members. Any group of 25 or more regional members can propose amendments if circulated to the entire membership at least 30 days prior to the annual business meeting.

Approved at the SEAAA Annual Business Meeting, March 27, 2004