



## **Auditing Section Bylaws (As Revised – March 1, 2018)**

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

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**I. Name of Organization.** The name of this organization is the Auditing Section of the American Accounting Association.

**II. The Purposes and Objectives of the Section Are** to foster excellence in the teaching, research, and practice of auditing and other assurance services. The Section encourages and supports new scholars and educators in the field.

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

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

**Student members**, during the period of matriculation in a post-secondary program, are 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.

**IV. Dues** will be determined by the Auditing Section Executive Committee and will be recommended to the Auditing 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 Auditing Section will consist of President, Vice President-Academic, Vice President-Practice, Past President, Secretary, Treasurer, Historian, Council Representative, and Editor of *Auditing: A Journal of Practice and Theory*. 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.

## **VI. Duties of the Members 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 duties of the Vice President-Academic are to assist the President in administering the affairs of the Section and to appoint the Historian.

**Vice President-Practice.** The Vice President-Practice is elected for a two (2) year term and is not eligible for immediate reelection. The duty of the Vice President-Practice is to assist the President in administering the affairs of the Section

**Secretary.** The Secretary is elected for a two (2) year term and is not eligible for immediate reelection. 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 not eligible for immediate reelection. The duty of the Treasurer is to 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.

**Past President.** The Past President serves for one (1) year immediately following her/his term as President. He/she will assist the President and President-Elect in their efforts to implement the Section strategy.

**Historian.** The Historian serves a two (2) year term and is designated as an *ex officio*, non-voting member of the Executive Committee. The duties of the Historian are to maintain an up-to-date history of Section activities, to provide historical perspective at Executive Committee and Section business meetings, and to aid 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 Council Representative is designated as an *ex officio*, non-voting member of the Executive Committee. The duty of the Council Representative is to report in a timely manner all relevant Council meeting information to the Executive Committee.

**Editor of *Auditing: A Journal of Practice and Theory*.** The Editor is responsible for the administration, publication, and content of *Auditing: A Journal of Practice and Theory* subject to cost constraints imposed by the Executive Committee. The term of the Editor is three (3) years. The Editor cannot serve successive terms.

**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 duties will be assigned to another person selected by the Executive Committee. When the President cannot serve, then the duties will be assumed by the most recent Past President who is willing to serve. When the President-Elect is not able to serve, the Auditing Section Nominations Committee will nominate another candidate who will

be affirmed by a vote of the Section membership.

## **VII. Standing Committees**

**Nominations Committee.** The Nominations Committee's 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) and three (3) other elected members. Members of the Auditing Section Nominations Committee are not eligible for nomination to any Auditing Section office while serving on the Committee.

**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 25 regular members of the Auditing Section submitted to the President 45 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 members of the Auditing 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 Auditing Section.

**X. Amendment.** Amendments to the bylaws of the Auditing Section may be proposed by the Executive Committee or by a petition signed by 25 regular Auditing Section members submitted to the Executive Committee 45 days prior to the start of voting. Notice of amendments to the bylaws of the Auditing Section to be presented for vote will be given to the members 30 days prior to the vote. Only regular members of the Auditing Section are eligible to vote. The bylaws of the Auditing Section may be amended by the affirmative vote of two-thirds of the regular members who return ballots by mail, facsimile, or electronic vote.