

## Policies and Procedures

**Title:** Proposing a New Section of the American Accounting Association

**Code:** SEG1101

**Team:** Segments

**Effective Date:** June 1, 2023

**Approved By:** AAA Board

**Revision Date:** 6/8/2023

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**Policy:** This policy addresses the guidelines to be followed when proposing the establishment of a subject matter section within the American Accounting Association (AAA).

**Purpose:** This policy will ensure the proper, accurate, and consistent establishment of a subject matter section within the AAA.

**Scope:** All AAA Members and Professional Staff

### Procedure:

The American Accounting Association (AAA) has subject matter sections that have been established over time. The AAA Board has favored – when appropriate and consistent with the stated AAA purposes and objectives – establishing new sections within the AAA. AAA has adopted a general policy governing the establishment of additional sections. To implement this policy the following guidelines have been established:

1. Name: As a general rule, any subject matter section that is established within the AAA shall be known as “The \_\_\_\_\_ Section of the American Accounting Association.”
2. Purpose and Objective: Sections within the AAA which are approved and authorized by the AAA Council and, subsequently, the AAA Board, have as their primary objective the facilitation of interaction among members with a common interest. No restrictions are placed upon the subject matter/purpose of a prospective section so long as the proposed new subject matter section objectives are consistent with the stated purposes and objectives of the AAA and the AAA Bylaws and do not significantly overlap purposes and objectives of existing sections.
3. Membership: All members of an AAA section must be either (1) members, (2) life members, (3) emeritus members, or (4) student members of the AAA. No company, library or organizational membership will exist within a section. All members of the AAA are eligible for section membership.
4. AAA student members will be allowed to become student members of subject matter sections for those sections that permit a student membership category.

5. Dues: Sections and prospective sections must assess dues in an amount not to exceed 50 percent of the annual AAA dues; any increase in dues above this maximum shall require approval by the AAA Board based upon a review of the section's proposed budget and programs. Section dues will be determined by the respective sections' Executive Committee. Dues categories will be structured to reflect the section strategy and to increase participation of classes of individuals facing varying economic conditions.
6. Section Approval: The Council, and subsequently the AAA Board, will consider and act upon all proposals to establish additional AAA sections. Prospective sections may petition for section status. The prospective section should demonstrate a substantive intent to form a viable, meaningful section. Viability is demonstrated via a proposal that will:
  - a. state the section's purpose;
  - b. state the section's primary objectives and describe how they are consistent with the purpose and objectives of the AAA;
  - c. list and discuss proposed activities that support the section's purpose and objectives and identify any overlaps with other sections and how the new section will meet different needs;
  - d. reflect financial feasibility via a proposed budget of the first year's dues and projected costs; and
  - e. include a list of 350 members who have *committed* to becoming dues-paying members of the section upon approval by the Council and the AAA Board.
7. If approved by Council and the Board, the AAA will provide space on the annual program and program publicity for the section.
8. If approved the section will enter a probationary period for three full membership years. Within those three years, membership must be at or above 350 members to continue as a section of the AAA. After three full membership years, and meeting the minimum membership requirement, the section will become a regular operating section of the AAA, subject to any requirements and policies of a full section.
9. While in the probationary period, the section will not have a seat on Council.
10. While in the probationary period, the section may not start, nor acquire, a section journal.
11. If the section fails to meet the probationary period requirements, the section will be discontinued, and any funds will be moved to the AAA General Fund.
12. Separate Incorporation: Separate incorporation of sections is not consistent with the role of sections within the AAA and sections are not authorized to incorporate separately.
13. Suggested Organizations and Activities of Sections: Executive Committee: The Section Executive Committee should consist of, at a minimum, President/Chair, President-Elect/Vice President-Academic/Vice-Chair, Past President/Past Chair, Vice Presidents (as requested), Secretary, Treasurer, Historian, Council Representative, and Council Representative-Elect. The Executive Committee is responsible for directing the affairs of the Section and formulating the plans, policies, rules, and procedures the Executive Committee considers necessary to achieve the Section's Mission. The President/Chair and three (3) other voting officers constitute a quorum. The Executive Committee may create/appoint positions, committees and task forces and may make similar assignments appropriate to achieve the Section's Mission.
14. Midyear Meeting: Each section may hold a midyear meeting in compliance with the meeting policies of the AAA. Midyear meetings may be held virtually or in person during the probationary period and beyond, while adhering to all AAA meeting policies.
15. 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 President-Elect/Vice President-Academic/Vice-Chair. In the event the President-Elect/Vice President-Academic/Vice-Chair is unable to serve, the Section’s Nominations Committee will nominate another candidate who will be affirmed by a vote of the Section membership.

16. Compensation: No section officer should receive any compensation in the form of honoraria, professional fees, stipends, etc. from the AAA or the section for the performance of section duties. Section officers may be reimbursed from funds generated by the Section for expenses incurred in connection with their duties, using the standard AAA expense reimbursement policy.
17. Revenues:
  - a. Dues
    - i. Sections must charge section dues, the amount to be decided by a majority vote of the section members via electronic voting.
    - ii. Dues should be payable prior to September 1st.
    - iii. Section dues shall be collected by the AAA administrative office. All funds shall be kept in the AAA bank account and disbursed upon authorization from the section.
    - iv. Sections may charge registration fees at special section meetings which are not held in conjunction with the AAA annual meeting.
    - v. Because Sections are part of a non-profit association, fund accounting is used to record operations.
  - b. As a general policy, all material distributed by a section to its membership should be available (at a reasonable cost) to all Association members. The price charged to members of the section for its publications may appropriately vary with the type of material.
18. AAA Support: The administrative office of the Association should assist the section whenever possible, including the collection of section membership dues, the maintenance of section membership files, and assistance regarding administrative costs. The objectives, purpose and activities of a section will be considered in determining the financial support provided by the Association.
  - a. Upon Council and Board approval, the Chief Executive Officer and the organizer of the section should take the appropriate steps necessary to establish the section and the section should hold its first organizational meeting at the next annual meeting of the AAA. The section members should elect their officers and take up other section business as soon as approval is granted.

**Revision History:**

Revision #	Date	Description of Changes	Requested By:
	06/08/2023	Approved by Board	