

<p>individuals who have been long-time members of the Association.</p> <p>Student Members. Students, during the period of matriculation in a post-secondary program, shall be eligible for Student Membership in the Association.</p>		<p>No proposed changes.</p>	<p>Life Members. Honorary life memberships may be granted by the Board of Directors to individuals who have been long-time members of the Association.</p> <p>Student Members. Students, during the period of matriculation in a post-secondary program, shall be eligible for Student Membership in the Association.</p>
<p>IV. Dues. Dues shall be determined by the Board of Directors with the approval of the Council. Dues categories shall be structured to reflect the organization's strategy and to increase participation of classes of individuals facing varying economic conditions.</p>		<p>Cleanup</p>	<p>IV. Dues. Dues shall be determined by the Board of Directors with the approval of the Council. Dues categories shall be structured to reflect the Association's strategy and to increase participation of classes of individuals facing varying economic conditions.</p>
<p>V. The Board of Directors. The Board of Directors shall consist of the following voting members: the President; the President-Elect; the Past President; the Vice President-Finance; the Vice President-Finance-Elect; the Vice President of Research and Publication; the Vice President of Education; the Vice President of Diversity, Equity, and Inclusion; and four additional directors. There are two <i>ex officio</i> nonvoting members: the Council Chair and the Chief Executive Officer. The President-Elect and Vice President-Finance-Elect automatically become President and Vice President-Finance respectively, at the end of their one-year elect terms. All officers shall serve for three years, except in the case of appointments to fill vacancies. Interim vacancies shall be filled by action of the Board of Directors until the next annual election or the end of the original term. Seven voting members shall constitute a quorum. Issues shall be decided by a simple majority vote of those present.</p>		<p>Cleanup of wording.</p>	<p>V. The Board of Directors. The Board of Directors shall consist of the following voting members: the President, the President-Elect, the Past President, the Vice President-Finance, the Vice President-Finance-Elect, the Vice President of Research and Publications, the Vice President of Education, the Vice President - Engagement, Access, and Community (EAC), and four additional directors.</p> <p>Two <i>ex-officio</i> nonvoting members are the Council Chair and the Chief Executive Officer. The President-Elect and Vice President-Finance-Elect automatically become President and Vice President-Finance respectively, at the end of their one-year elect terms.</p> <p>All officers shall serve for three years, except in the case of appointments to fill vacancies. Interim vacancies shall be filled by the Board</p>

	<p>Changed quorum definition to be a majority rather than a specified number because the number of total members on the Board varies due to the rotation of the terms for the Vice President-Finance-Elect.</p> <p>The current bylaws specify duties of Council but do not specify specific duties of the Board. These changes clarify and expand duties in the bylaws to reflect actual duties that are performed by the Board of Directors.</p>		<p>of Directors until the next annual election or the end of the original term.</p> <p>Quorum and Voting. A majority of the Board of Directors' voting members constitute a quorum. Issues shall be decided by a simple majority vote of those present.</p> <p>Members of the Board of Directors shall begin their term at the conclusion of the Association's Annual Convention.</p> <p><u>Board Duties</u></p> <ol style="list-style-type: none"> 1. Drafting and approving the annual calls for nominations for all Board member positions, including positions of additional directors (see Section VII). 2. Filling Board vacancies. (see Section VII). 3. Approving strategic-related actions that come before the Board. 4. Approving the publication of non-journal accounting materials (see Section XII). 5. Authorizing the formation of Segments on the advice of the Council (see Section XIII). 6. Dissolving Segments on the advice of the Council (see Section XIII). 7. Appointing the CEO and conducting the annual evaluation of the CEO.
<p>VI. The Management Team of the Board of Directors. The Management Team of the Board of Directors shall consist of the following voting members: the Past President, President,</p>			<p>VI. The Management Team of the Board of Directors. The Management Team of the Board of Directors shall consist of the following voting members: the President, the</p>

<p>President-Elect, Vice President of Finance, and the Chief Executive Officer. The Vice President-Finance Elect and the Council Chair serve as ex-officio non-voting members. The President shall chair the Management Team's meetings. Duties of the Management Team include responsibility for coordinating and evaluating progress on the Association's strategic plan, forming agendas for Board and Council meetings, advising the President-Elect on committee and task force appointments, and drafting the call for nominations for all Board members of the Association for subsequent approval by the Board of Directors.</p>	<p>Changed quorum definition to be a majority rather than a specified number because the number of total members on the Board varies due to the rotation of the terms for the Vice President-Finance-Elect.</p> <p>To clarify and expand duties in the bylaws to reflect actual duties that are performed by the Management Team.</p>		<p>President-Elect, the Past President, the Vice President of Finance, and the Chief Executive Officer. The Vice President-Finance-Elect and the Council Chair serve as ex-officio non-voting members.</p> <p>The President shall chair the Management Team's meetings, which are held periodically.</p> <p>Quorum and Voting. A majority of the voting members of the Management Team shall constitute a quorum. Issues shall be decided by a simple majority vote of those present.</p> <p><u>Duties of the Management Team</u></p> <ol style="list-style-type: none"> 1. Coordinating and evaluating progress on the Association's strategic plan. 2. Preparing agendas for Board and Council meetings. 3. Appointing members to committees and task forces (other than appointments made by Council as described in Section VIII). 4. Removing members of committees and task forces in accordance with relevant Association policies and procedures. 5. Acting on behalf of the Board when so requested by the Board.
<p>VII. Duties of the Members of the Board of Directors.</p> <p>President. The President of the Association shall act as chair of the Board of Directors and lead efforts to set the Association's strategy. The President shall preside at the annual</p>	<p>Duties for appointing members to committees and task forces are moved to the Duties of the Management</p>		<p>VII. Duties of the Members of the Board of Directors.</p> <p>President. The President of the Association shall act as chair of the Board of Directors and lead efforts to set the Association's strategy. The President shall preside at the annual</p>

<p>business meeting of the Association. Except for committee members appointed by the Council (see Section IX) and previously appointed to staggered terms that have not yet expired, the President shall have the authority to appoint members to committees and task forces, and, at his/her discretion, to remove members of committees and task forces. The President shall serve in that office for one year.</p> <p>President-Elect. The President-Elect shall assist the President and Past President in their efforts to set the Association's strategy. The President-Elect, with the advice of the Management Team, shall appoint members to serve on committees and task forces during his/her term of office, except for committee members appointed by the Council (see Section IX) and those previously appointed to staggered terms that have not yet expired. The President-Elect shall serve in that office for one year.</p> <p>Past President. The Past President serves on the AAA Nominations Committee and assists the President and President-Elect in their efforts to set the Association's strategy. The Past President shall serve in that office for one year.</p> <p>Vice President-Finance. The Vice President-Finance chairs the standing Finance Committee (see Section IX). The Vice President-Finance is responsible for supervising the financial management of the Association, under the general direction of the Board of Directors. The Vice President-Finance shall assist the President-Elect in preparing the budget outlining the financial resources and requirements for the next fiscal year. The Vice President-Finance shall periodically report to the Board, the Council, and membership on the financial</p>	<p>Team, which reflects existing practices.</p>	<p>Cleanup to be consistent with Section VI.</p> <p>Cleanup to be consistent with Section VI.</p> <p>Cleanup to be consistent with Section VI.</p> <p>Cleanup</p>	<p>business meeting of the Association. The President shall serve in that office for one year.</p> <p>The President shall serve as a member of the Management Team.</p> <p>President-Elect. The President-Elect shall assist the President and Past President in their efforts to set the Association's strategy. The President-Elect shall serve in that office for one year.</p> <p>The President-Elect shall serve as a member of the Management Team and as an ex-officio non-voting member of the Governance Committee.</p> <p>Past President. The Past President assists the President and President-Elect in their efforts to set the Association's strategy. The Past President shall serve in that office for one year.</p> <p>The Past-President shall serve as a member of the Management Team and shall serve on the Association's Nominations Committee.</p> <p>Vice President-Finance. The Vice President-Finance shall provide oversight of the Association's financial operations, under the general direction of the Board of Directors. The Vice President-Finance shall periodically report to the Board, the Council, and membership on the financial affairs of the Association. The Vice President-Finance shall serve for two years after serving one year as Vice President-Finance-Elect.</p>
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<p>affairs of the Association. The Vice President-Finance shall serve for two years after serving one year as Vice President-Finance-Elect.</p> <p>During the first year of the Vice President-Finance's two-year term, the AAA Nominations Committee shall nominate a Vice President-Finance-Elect to serve during the final year of the Vice President-Finance's two-year term. The Vice President-Finance-Elect shall assume the vice presidency (and chair the Finance Committee) upon the expiration of the Vice President-Finance's term. The Vice President-Finance-Elect shall serve as a member of the Finance Committee and shall perform other duties as assigned by the Vice President-Finance.</p> <p>Vice President-Education. The Vice President-Education shall be responsible for developing and administering programs in accounting education. The Vice President-Education shall chair the standing Education Committee and interact with national and international accounting education bodies. The Vice President-Education shall serve in that office for three years.</p> <p>Vice President-Research and Publications. The Vice President-Research and Publications shall be responsible for developing and administering programs that advance accounting research. The Vice President-Research and Publications shall be a member of the standing Research and Publications Committee and interact with the Research Directors of other national and international accounting organizations. The Vice President-</p>	<p>Throughout the description of duties for specific offices is changed from “is responsible for” to “provides oversight of” for each position to reflect the fact that Association staff have primary responsibility for design and implementation of key operations and the Board of Director provides oversight.</p>	<p>Cleanup to be consistent with Section VI.</p> <p>Cleanup to reflect duties specified elsewhere.</p> <p>Cleanup to reflect duties specified elsewhere.</p> <p>Cleanup</p> <p>Cleanup to reflect duties specified elsewhere.</p> <p>Cleanup</p>	<p>The Vice President-Finance shall serve as a member of the Management Team, a member of the Audit Committee, and shall chair the standing Finance Committee (see Section IX).</p> <p>Vice President-Finance-Elect. The Vice-President-Finance-Elect shall perform duties as assigned by the Vice-President-Finance. The Vice President-Finance-Elect shall assume the Vice-President-Finance office upon the expiration of the Vice President-Finance's term.</p> <p>During the first year of the Vice President-Finance's two-year term, the Association's Nominations Committee shall nominate a Vice President-Finance-Elect to serve during the final year of the Vice President-Finance's two-year term.</p> <p>The Vice President-Finance-Elect shall serve as a member of the standing Finance Committee (see Section IX), a member of the Audit Committee, and as an ex-officio non-voting member of the Management Team.</p> <p>Vice President-Education. The Vice President-Education shall provide oversight for education programs in accounting education. The Vice President-Education shall serve in that office for three years.</p> <p>The Vice President-Education shall chair the standing Education Committee (see Section IX) and, in that role, interact with national and international accounting education bodies.</p> <p>Vice President-Research and Publications. The Vice President-Research and Publications</p>
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<p>Research and Publications shall serve in that office for three years.</p> <p>Vice President-Diversity, Equity, and Inclusion. The Vice President-Diversity, Equity, and Inclusion shall be responsible for working with the AAA Board, staff and DEI Committee to develop, assess and oversee programs that advance diversity, equity, and inclusion. The Vice President-Diversity, Equity, and Inclusion shall chair the Diversity, Equity, and Inclusion Committee and interact with DEI leaders or designated representatives of other national and international accounting organizations. The Vice President-Diversity, Equity, and Inclusion shall serve in that office for three years.</p> <p>Additional Directors. Four additional directors shall perform whatever duties are assigned by the Board of Directors as reflected in their respective call for nominations. Each additional director shall serve in that office for three years. Each year one of the additional Director position will be nominated by Council (see Section VIII). The remaining Director positions will be nominated by the AAA Nominations Committee as outlined in Section IX.</p> <p>Chief Executive Officer (CEO). The Chief Executive Officer (CEO) of the Association is an ex officio, nonvoting member of the Board of Directors. The CEO shall be responsible for the operation of the Administrative office of the Association and shall report to the Board of Directors on all operating matters. Minutes of the meetings of the Board of Directors, of the Council, and of the annual business meeting shall be the responsibility of the CEO, and shall be made publicly available to AAA members. The Board of Directors is responsible for</p>		<p>Cleanup – Revisions based on modified wording for VP-EAC and EAC Committee as approved by Board.</p>	<p>shall provide oversight for developing and administering programs that advance accounting research. The Vice President-Research and Publications shall serve in that office for three years.</p> <p>The Vice President-Research and Publications shall be a member of the standing Research and Publications Committee (see Section IX), and in that role, interact with the Research Directors of other national and international accounting organizations.</p> <p>Vice President-Engagement, Access, and Community (EAC). The Vice President-Engagement, Access, and Community (EAC) shall be responsible for working with the Association Board, staff and the Engagement, Access, and Community (EAC) Committee to develop, assess and oversee programs that prioritizes engaging members to ensure they have access to resources and opportunities which fosters a thriving professional community. The Vice President-Engagement, Access, and Community (EAC) shall serve in that office for three years.</p> <p>The Vice President-Engagement, Access, and Community (EAC) shall chair the Engagement, Access, and Community (EAC) Committee (see Section IX) and, in that role, interact with leaders or designated representatives of other national and international accounting organizations to increase engagement.</p> <p>Additional Directors. Four additional directors shall perform whatever duties are assigned by the Board of Directors as reflected in their respective calls for</p>
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<p>appointing and conducting the annual evaluation of the CEO.</p> <p>Filling of Vacancies. In the event that a member of the Board of Directors, other than the President or President-Elect, is unable to serve their full term, the duties shall be assigned to another person selected by the Board of Directors. When the President cannot serve, then the duties shall be assumed by the most recent Past President who is willing to serve. When the President-Elect is not able to serve, the AAA Nominations Committee will nominate another candidate who will be affirmed by a vote of the Council.</p>		<p>Cleanup to reflect actual duties.</p> <p>Cleanup to move duties to the Board of Director duties now in Section V.</p>	<p>nominations. Each additional director shall serve in that office for three years.</p> <p>Each year, the Council will nominate one of the additional Director positions (see Section VIII). The remaining Director positions will be nominated by the Association’s Nominations Committee as outlined in Section IX.</p> <p>Chief Executive Officer (CEO). The Chief Executive Officer (CEO) of the Association is an ex-officio, nonvoting member of the Board of Directors. The CEO shall be responsible for the operations of the Association and shall report to the Board of Directors on all operating matters. Minutes of the meetings of the Board of Directors, of the Council, and of the annual business meeting shall be the responsibility of the CEO and shall be made publicly available to Association members.</p> <p>Filling of Vacancies. In the event a member of the Board of Directors, other than the President or President-Elect, is unable to serve their full term, the duties shall be assigned to another person selected by the Board of Directors. When the President cannot serve, then the duties shall be assumed by the most recent Past President who is willing to serve. When the President-Elect is not able to serve, the Association’s Nominations Committee will nominate another candidate who will be affirmed by a vote of the Council.</p>
<p>VIII. Council. Council shall assist the Board of Directors in governance of the Association. The functions of the Council shall be in part advisory and in part decision-making, with day-to-day decisions made by the President, the Chief</p>		<p>Cleanup to rearrange information to specify</p>	<p>VIII. Council. Council shall consist of the following: (1) Board of Directors members during their terms of office; (2) Representatives of Segments (i.e., Regions and Sections) of the Association; and (3) Two</p>

<p>Executive Officer, and the Board of Directors. Members of the Council shall begin their term at the conclusion of the annual meeting of the Association.</p> <p>Council Chair. The Council Chair will serve for one year. The Council Chair, assisted by Council Chair-Elect and the Past Council Chair, will preside over Council meetings. Council Policies and Procedures will identify the processes for electing the Council Chair. Members of the Board of Directors may not serve as Council Chair.</p> <p>Council Composition and Length of Service</p> <p>Council shall consist of:</p> <ol style="list-style-type: none"> 1. Board of Directors members during their terms of office 2. Representatives of Segments (i.e., Regions and Sections) of the Association 3. Two At-Large Representatives of the international members of the Association <p>Each Association Segment will have one representative on Council. Council members will be elected by members of their Segment to each serve a three-year term, with approximately one-third of the Council elected each year. The Board of Directors will appoint the At-Large Representatives of the international members to Council.</p> <p>Council Duties</p> <ol style="list-style-type: none"> 1. Approve changes in dues. 2. Approve major decisions when referred to the Council by the Board of Directors. 		<p>composition separately from duties.</p> <p>Cleanup to rearrange information to specify</p>	<p>At-Large Representatives of the international members of the Association. One non-Board of Directors member of the Council will serve as Council Chair.</p> <p>Each Association Segment will have one representative on the Council. Council members will be elected by members of their Segment to each serve a three-year term, with approximately one-third of the Council elected each year. The Board of Directors will appoint the At-Large Representatives of the international members to Council.</p> <p>Quorum and Voting. A majority of the Council constitutes a quorum. Issues shall be decided by a simple majority vote of those present.</p> <p>Members of the Council shall begin their term at the conclusion of the Association's Annual Convention.</p> <p>Council Chair Duties. The Council Chair, assisted by the Council Chair-Elect and the Past Council Chair, will preside over Council meetings. Council Policies and Procedures will identify the processes for electing the Council Chair. The Council Chair will serve as ex-officio nonvoting member of the Board of Directors and of the Management Team.</p> <p>The Council Chair will serve for one year. Members of the Board of Directors may not serve as Council Chair.</p> <p>Council Duties</p>
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<ol style="list-style-type: none"> 3. Elect five members of the AAA Nominations Committee (see Section IX). Current Council members are not eligible to serve on the AAA Nominations Committee. 4. Review the annual budget of the organization and make recommendations thereon to the Vice-President of Finance. 5. Review for approval all AAA advocacy positions. 6. Populate all Association-wide awards committees. 7. Each year select at least two nominees for the three-year term Director seat up for election on the Board of Directors. 8. Regularly monitor AAA member views on the AAA strategic plan and report to the Board of Directors. 9. Monitor periodic Segment reports (see Section XIII) and recommend to the Board of Directors creation of or dissolution of Segments due to membership demand or lack thereof, fiscal feasibility, and/or compliance with AAA Bylaws, policies, or procedures. 10. Other activities to advance the AAA strategy as directed by the Board of Directors. <p>Council Standing Committees</p> <ol style="list-style-type: none"> 1. Council Committee on Awards Committees shall populate Association-wide awards committees. 2. Advocacy Review Committee shall review positions forwarded by Association-level committees for suitability to represent an Association-level position. Position papers or letters 		<p>composition separately from duties.</p> <p>Cleanup</p>	<ol style="list-style-type: none"> 1. Assist the Board of Directors in governance of the Association. 2. Approve changes in dues. 3. Approve major decisions referred to the Council by the Board of Directors. 4. Elect five members of the Association's Nominations Committee (see Section IX). Current Council members are not eligible to serve on the Association's Nominations Committee. 5. Review the Association's annual budget and make recommendations thereon to the Vice-President of Finance. 6. Approve all Association advocacy positions. 7. Populate all Association-wide awards committees. 8. Each year select at least two nominees for the three-year term Director seat up for election on the Board of Directors. 9. Periodically monitor Association member views on the Association's strategic plan and report to the Board of Directors. 10. Recommend to the Board of Directors the formation of or dissolution of Segments due to membership demand or lack thereof, fiscal feasibility, and/or compliance with Association Bylaws, policies, or procedures. 11. Other activities to advance the Association strategy as directed by the Board of Directors.
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<p>approved by this committee will be designated as representing official positions of the AAA.</p> <p>3. The Council Ballot Committee shall consist of all of Council except the Board of Directors. The Committee shall select at least two member names each year, who meet the criteria of the call for director nomination approved by the Board of Directors.</p> <p>Quorum and Voting. Sixty percent of the members of the Council shall constitute a quorum. Issues shall be decided by a simple majority vote of those present.</p>		Cleanup wording	<p>Council Standing Committees</p> <ol style="list-style-type: none"> 1. Advocacy Review Committee shall, as needed, review positions for suitability to represent an Association-level position. Position papers or letters approved by this committee will be designated as representing official positions of the Association. 2. Council Ballot Committee shall consist of all Council members except the Board of Directors. The Committee shall select at least two member names each year, who meet the criteria of the call for director nomination approved by the Board of Directors. 3. Council Committee on Awards Committees shall populate Association-wide awards committees.
<p>IX. Association Standing Committees. The following standing committees shall be established and report to the Board of Directors. Each member of a standing committee shall normally serve a three-year term, with one-third of the committee members appointed each year.</p> <p>Finance Committee. The Finance Committee shall consist of the Vice President-Finance, the Vice President Finance-Elect, and other members with staggered terms for a total of nine members. The Committee shall monitor the financial condition and goals of the Association, and assist in achieving the Strategic Plan.</p> <p>Education Committee. The Education Committee shall study and report upon, and</p>		<p>Cleanup to reflect existing processes.</p> <p>Cleanup to reflect management's responsibility for the design and implementation of processes, while the Audit Committee provides oversight.</p>	<p>IX. Association Standing Committees. The following standing committees shall report to the Board of Directors. Each standing committee (except the Audit and the Research & Publications Committees) shall consist of a minimum of seven members. Each standing committee member shall normally serve a three-year term, with one-third of the committee members appointed each year.</p> <p>Audit Committee. The function of the Audit Committee is oversight of the financial reporting processes of the Association and is responsible for making recommendations to the Board about the hiring or firing of external auditors.</p>

<p>make policy recommendations, on all matters of concern to the Association in the field of accounting education as directed by the President and the Board of Directors. The Committee shall be advisory to the Center for Advancing Accounting Education. The committee shall consist of nine members.</p> <p>Research and Publications Committee. The Research and Publications Committee shall study and report upon all matters of concern to the Association related to research and publications, as directed by the President and the Board of Directors. The committee shall consist of seven members, the Vice President-Research and Publications, and a chair, all serving three-year terms. Committee members shall have staggered three-year terms, with two members being appointed each year.</p> <p>Governance Committee. The Governance Committee shall review proposed amendments to the Association's governing documents to assure clarity, consistency, and legal compliance, and advise the Board of Directors on changes in the governing documents. The committee shall consist of nine members. The President-Elect is an ex-officio non-voting member of the governance committee.</p> <p>Nominations Committee. The Nominations Committee shall nominate candidates for elective offices of the Association. It shall consist of the two most recent Past Presidents willing and able to serve and five members elected by the Council. The five elected members cannot be current members of the Council. The Nominations Committee shall be chaired by the most senior, in service, of the Past Presidents serving. Members of the</p>		<p>Cleanup to reflect duties specified elsewhere.</p> <p>Cleanup wording</p> <p>Cleanup – Revisions based on modified wording for VP-</p>	<p>It is the Association's management's responsibility to maintain appropriate systems for accounting and internal control, including internal control over financial reporting, and external Auditor's responsibility to plan and carry out the audit in accordance with auditing standards generally accepted in the United States. The external Auditor is ultimately responsible to the Board of Directors, as representatives of Association's stakeholders.</p> <p>The Committee shall consist of five members, one of whom will serve as Chair as determined by the Management Team. The members include the Vice President-Finance, the Vice President-Finance-Elect, or in years when there is no elect, the most recent past Vice President-Finance, the Director Focusing on Academic/Practitioner Interaction, and two members with expertise in auditing or internal controls.</p> <p>Education Committee. The Committee shall be advisory to the Center for Advancing Accounting Education. The Education Committee shall study, report upon, and make policy recommendations on all matters of concern to the Association in the field of accounting education as directed by the Board of Directors.</p> <p>The Vice President of Education shall chair the Education Committee.</p> <p>Engagement, Access, and Community Committee. The Engagement, Access, and Community (EAC) Committee will support the Association's efforts to become an inclusive</p>
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<p>Nominations Committee are not eligible for nomination. Any member may nominate persons to be considered for the Nominations Committee.</p> <p>Diversity, Equity, and Inclusion Committee. The Diversity, Equity, and Inclusion (DEI) Committee will support the American Accounting Association’s efforts to become an inclusive academy and will continue to advance the vision of being inclusive Thought Leaders in Accounting. The committee shall consist of nine members. The Vice President-Diversity, Equity, and Inclusion serves as chair. The CEO is a voting member of the DEI Committee and the CIO is ex-officio, non-voting member of the DEI Committee.</p> <p>Audit Committee. The function of the Audit Committee is oversight. It is the AAA management’s responsibility to maintain appropriate systems for accounting and internal control including internal control over financial reporting, and the Auditor’s responsibility to plan and carry out the audit in accordance with auditing standards generally accepted in the United States. The Auditor is ultimately responsible to the Board of Directors and the Audit Committee, as representatives of AAA’s stakeholders. The committee shall consist of five members, the Vice President-Finance, the Vice President-Finance-Elect, or in years when there is no elect, the most recent past Vice President-Finance, Director Focusing on Academic/Practitioner Interaction who will serve as Chair, and two members with expertise in auditing or internal controls who are appointed prior to the Annual Meeting by the AAA Management Team.</p>		<p>EAC and EAC Committee as approved by Board.</p> <p>Cleanup to reflect duties specified above.</p> <p>Cleanup to specify the exact governing document.</p> <p>Cleanup of wording.</p>	<p>academy and will continue to advance the vision of being inclusive Thought Leaders in Accounting.</p> <p>The Vice President-Engagement, Access, and Community (EAC) serves as the Chair. The CEO is a voting member of the EAC Committee, and the CIO is an ex-officio, non-voting member of the EAC Committee.</p> <p>Finance Committee. The Committee shall monitor the financial condition and goals of the Association and assist in achieving the Strategic Plan.</p> <p>The Finance Committee shall consist of the Vice President-Finance who shall serve as Chair of the Committee, the Vice President Finance-Elect, and other members with staggered terms.</p> <p>Governance Committee. The Governance Committee shall review proposed amendments to the Association’s Bylaws to assure clarity, consistency, and legal compliance, and advise the Board of Directors on changes in the governing documents.</p> <p>The President-Elect is an ex-officio non-voting member of the Governance Committee.</p> <p>Nominations Committee. The Nominations Committee shall nominate candidates for elective offices of the Association.</p> <p>It shall consist of the two most recent Past Presidents willing and able to serve and five members elected by the Council (see Section VIII). The five elected members cannot be</p>
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		<p>Cleanup</p> <p>Cleanup to specify responsibilities.</p> <p>Cleanup to reflect current practices.</p>	<p>current members of the Council. The Nominations Committee shall be chaired by the most senior, in service, of the Past Presidents serving. Members of the Nominations Committee are not eligible for nomination. Association members may nominate themselves or other Association members for the Nominations Committee.</p> <p>Research and Publications Committee. The Research and Publications Committee shall study and report upon all matters of concern to the Association related to research and publications, as directed by the Board of Directors.</p> <p>The Vice President-Research and Publications, a chair, and chair-elect and other members appointed by the Management Team serve on the Committee.</p>
<p>X. Nomination and Elections Procedures. A list of the nominations made by the Nominations Committee and the Council shall be published at least thirty (30) days prior to the beginning of the election. The slate shall include at least two candidates for each position. Additional nominations may be made by a petition signed by not less than one hundred (100) members of the Association submitted to the CEO at least fifteen (15) days prior to the beginning of the election. Persons so nominated must previously have agreed to serve if elected. The membership of the Association shall be notified prior to the election of the nominations made by petition. Election shall take place by mail, facsimile, or electronic vote of the members. The vote shall be open for at least thirty (30) days.</p>		<p>Cleanup</p>	<p>X. Nomination and Elections Procedures. A list of the nominations made by the Nominations Committee and the Council shall be published at least thirty (30) days prior to the beginning of the election. The slate shall include at least two candidates for each position. Additional nominations may be made by a petition signed by not less than one hundred (100) members of the Association submitted to the CEO at least fifteen (15) days prior to the beginning of the election. Persons so nominated must previously have agreed to serve if elected. The Association's membership shall be notified before the election of the nominations made by petition. Election shall take place by mail, facsimile, or electronic vote of the members. The vote shall be open for at least thirty (30) days.</p>

<p>XI. Annual Meeting. The Association shall hold an annual meeting at such time and place as may be determined by the Board of Directors.</p>		<p>Cleanup to distinguish Annual Business Meeting from the Association's Annual Meeting.</p>	<p>XI. Annual Business Meeting. The Association shall convene an annual business meeting at such a time and place as may be determined by the Board of Directors.</p>
<p>XII. Publications. The Association shall publish periodical journals that shall be devoted to matters consistent with the purposes and objectives of the Association. The Association may also publish other accounting materials as deemed appropriate by the Board of Directors. The Association shall not pay royalties on its publications.</p>		<p>Cleanup</p>	<p>XII. Publications. The Association shall publish periodical journals devoted to matters consistent with the purposes and objectives of the Association. The Association may also publish other accounting materials as deemed appropriate by the Board of Directors. The Association shall not pay royalties to authors on its publications.</p>
<p>XIII. Segments of the Association. The Board of Directors may authorize the formation of Segments on the advice of Council. Segments are Regions or Sections. Regions are defined geographically by the Board of Directors. Sections represent interest groups. All Segments will be identified as part of the AAA (e.g., AAA Midwest Region) in all publications and communications. Each Segment will be governed by the Bylaws of the AAA and the common Bylaws for Segments. Every 5 years, each Segment will prepare a self-evaluation of its purpose and sustainability to support the strategic objectives of the overall organization.</p> <p>Organization. Each Segment shall have a Chair or President, a Chair-elect or President-elect, a Secretary /Treasurer, a Council Representative, and a Nominations Committee and such other officers and committees as the Segment shall determine.</p> <p>Council Representatives. A Segment shall be represented on the Council of the Association</p>	<p>To provide guidance when Segment Bylaws do not address an issue.</p>	<p>Cleanup by moving content related to Dissolving Segments to this section addressing Segments.</p> <p>While the Association currently does not have Regions, the language is retained in proposed Bylaws to retain flexibility in the future.</p>	<p>XIII. Segments of the Association. The Board of Directors may authorize the formation of Segments on the advice of Council. The Board of Directors has responsibility to dissolve Segments on the advice of Council due to lack of membership, fiscal feasibility, and/or violation of Association Bylaws, policies, or procedures.</p> <p>Segments are Regions or Sections. Regions are defined geographically by the Board of Directors. Sections represent interest groups. All Segments will be identified as part of the Association (e.g., American Accounting Association Audit Section) in all publications and communications. Each Segment will be governed by the Bylaws of the Association and the common Bylaws for Segments.</p> <p>If a Segment's Bylaws are silent on the following matters, the Segment should comply with the following guidance.</p>

<p>by a Representative. Council members serve an initial term of three years and are eligible for one additional three-year term. The Council Representative is a member of the governing body of the Segment. If the Council Representative is unable to attend a Council meeting, the Segment's officers may send an alternate who shall have all of the voting rights of an elected representative (see below). The representative is responsible for reporting in a timely manner all relevant Council meeting information to the Segment's governing body.</p> <p>Nomination and Election Procedures. The President or Chair and the Council Representative shall be elected by mail, facsimile, or electronic vote or at the annual business meeting of the Segment under Robert's Rules of Order. If, in addition to the nominee(s) proposed by the Nominations Committee, a person is nominated by petition signed by not less than 25 members of the Segment, the election shall be by mail, facsimile or electronic ballot. Persons nominated by petition must previously have agreed to serve if elected. Only members shall be eligible to vote.</p> <p>Nominations Committee. The Nominations Committee shall consist of one or more immediate Past Vice-Presidents or Chairs (the most senior of whom shall chair the committee) and at least four (4) other persons to be elected at the annual business meeting of the Segment or, if no such election is made at such meeting, by majority vote of the Segment officers. Candidates for election to the Nominations Committee shall be proposed and seconded from the floor. Members of the Nominations Committee shall not be eligible for nomination to any Segment office while serving on the</p>			<p>Organization. Each Segment shall have a Chair or President, a Chair-elect or President-elect, a Secretary /Treasurer, a Council Representative, and a Nominations Committee and such other officers and committees as the Segment shall determine.</p> <p>Council Representatives. A Segment shall be represented on the Council of the Association by a Representative. Council members serve an initial term of three years and are eligible for one additional three-year term. The Council Representative is a member of the governing body of the Segment. If the Council Representative is unable to attend a Council meeting, the Segment's officers may send an alternate who shall have all of the voting rights of an elected representative (see below). The representative is responsible for reporting in a timely manner all relevant Council meeting information to the Segment's governing body.</p> <p>Nomination and Election Procedures. The President or Chair and the Council Representative shall be elected by mail, facsimile, or electronic vote or at the annual business meeting of the Segment under Robert's Rules of Order. If, in addition to the nominee(s) proposed by the Nominations Committee, a person is nominated by petition signed by not less than 25 members of the Segment, the election shall be by mail, facsimile, or electronic ballot. Persons nominated by petition must previously have agreed to serve if elected. Only members shall be eligible to vote.</p> <p>Nominations Committee. The Nominations Committee shall consist of one or more</p>
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<p>committee. The Nominations Committee elected at each annual business meeting or by majority vote of the Segment officers shall prepare a list of nominees for the election to be held at the next annual meeting or by mail, facsimile, or electronic vote before the next annual meeting.</p> <p>President-Elect or Chair-Elect. A Segment will designate and elect a President-Elect or Chair-Elect as appropriate. The procedures prescribed for election of a President or Chair shall apply.</p> <p>Dissolution of Segments. The Board of Directors has responsibility to dissolve Segments on the advice of Council due to lack of membership, fiscal feasibility and/or violation of AAA Bylaws, policies, or procedures.</p>		<p>Cleanup - moved to beginning of Section XIII above.</p>	<p>immediate Past Vice-Presidents or Chairs (the most senior of whom shall chair the committee) and at least four (4) other persons to be elected at the annual business meeting of the Segment or, if no such election is made at such meeting, by majority vote of the Segment officers. Candidates for election to the Nominations Committee shall be proposed and seconded from the floor. Members of the Nominations Committee shall not be eligible for nomination to any Segment office while serving on the committee. The Nominations Committee elected at each annual business meeting or by majority vote of the Segment officers shall prepare a list of nominees for the election to be held at the next annual meeting or by mail, facsimile, or electronic vote before the next annual meeting.</p> <p>President-Elect or Chair-Elect. A Segment will designate and elect a President-Elect or Chair-Elect as appropriate. The procedures prescribed for election of a President or Chair shall apply.</p>
<p>XIV. Disposition of Assets. The Association shall be operated exclusively for the purposes for which it is organized. No part of the net earnings of the Association shall inure to the benefit of any person except as compensation for services, or as an allowance in furtherance of the purposes of the Association. In the event of dissolution of the Association, its net assets shall be distributed to an agency organized and operated exclusively for education purposes and of which no part of the net earnings inures to the benefit of any person except as compensation for services or as an allowance in furtherance of its purposes.</p>		<p>No proposed changes.</p>	<p>XIV. Disposition of Assets. The Association shall be operated exclusively for the purposes for which it is organized. No part of the net earnings of the Association shall inure to the benefit of any person except as compensation for services, or as an allowance in furtherance of the purposes of the Association. In the event of dissolution of the Association, its net assets shall be distributed to an agency organized and operated exclusively for education purposes and of which no part of the net earnings inures to the benefit of any person except as compensation for services</p>

			or as an allowance in furtherance of its purposes.
<p>XV. Amendment. Amendments to the Bylaws may be proposed by any individual member or group of members, by the Board of Directors, or by the Council. Proposals approved by both the Board of Directors and the Council or submitted by petition of not less than one hundred (100) members of the Association shall be presented for a membership vote. Written notice of Bylaws amendments to be presented for membership vote shall be given to the members at least ninety (90) days prior to the vote. To be amended, a minimum of 10% of all eligible Association members as of the end of the prior fiscal year must vote and of the votes cast, at least two-thirds must be affirmative. The vote shall be open for at least thirty (30) days.</p>		No proposed changes.	<p>XV. Amendment. Amendments to the Bylaws may be proposed by any individual member or group of members, by the Board of Directors, or by the Council. Proposals approved by both the Board of Directors and the Council or submitted by petition of not less than one hundred (100) members of the Association shall be presented for a membership vote. Written notice of Bylaws amendments to be presented for membership vote shall be given to the members at least ninety (90) days prior to the vote. To be amended, a minimum of 10% of all eligible Association members as of the end of the prior fiscal year must vote and of the votes cast, at least two-thirds must be affirmative. The vote shall be open for at least thirty (30) days.</p>