

Accounting Behavior and Organizations Section Bylaws
(As ~~Revised-Proposed May 26, 2021~~ **5**)

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Commented [A1]: See discussion of name change in Section V.

Commented [A2]: See discussion in Section VI.

I. Name of Organization. The name of this organization is the Accounting Behavior and Organizations (ABO) Section of the American Accounting Association.

II. The Purposes and Objectives of the Section Are to encourage excellence in research and education about the interface between accounting and behavioral and organizational sciences such as psychology and sociology. While this may include a variety of methodologies, the Section primarily focuses on experiments, surveys, field studies, and simulations. 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 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. Dues will be determined by the ABO Section Executive ~~Committee~~**Board** ~~and will be recommended to the 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.

Commented [A3]: Based on discussion with AAA staff, there are governance concerns in having members vote to approve dues and this is not done in other Sections. These decisions are made by the Executive Board based on deep knowledge of the section's finances and other conditions. Requiring member approval may prevent the section from adequately responding to changes in economic conditions.

V. The Executive ~~Committee~~Board. The Executive ~~Committee~~Board of the ABO Section will consist of President, President-Elect, Past President, Vice President-~~Regions~~Membership, Secretary-Treasurer, and Council Representative. 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 Executive ~~Committee~~Board and Senior Editor
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~~Board 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 the President's~~ discretion, to remove members of committees and task forces.

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

Past President. The Past President serves as the Chair of the ABO Section Nominations Committee. ~~He/she~~The Past President will assist the President and President-Elect in their efforts to implement the Section's strategy. The Past President will serve in that office for one (1) year.

~~Vice President-Regions~~Membership. The Vice President-~~Regions~~Membership ~~will be is~~ elected for a two (2) year term. ~~He/she~~The Vice President-Membership will work with ~~regional coordinators the Executive Board and a membership committee~~ to develop, promote, and implement Section activities and programs ~~with the Regions~~.

Secretary-Treasurer. The Secretary-Treasurer is elected for a two (2) year term. The duty of the Secretary-Treasurer is to supervise the keeping of records of Section meetings, policies, and procedures. The Secretary-Treasurer will also work with AAA professional staff relative to collection and disbursement of Section funds. The Secretary-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 Treasurer. The Past Treasurer helps advise the Executive ~~Committee~~Board on the Section's fiscal decisions. The Past Treasurer will serve in that office for one (1) year.

Council Representative. The Council Representative ~~serves is elected for~~ 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 Section Executive ~~Committee~~Board.

Commented [A4]: The presence of both an "Executive Committee" and an "Executive Board" (see first subsection of Section VII below) causes confusion, particularly since this section refers to a "committee" yet Section VII on Standing Committees refers to a "Board." To reduce confusion, this will now be called the Executive Board and the former "Executive Board" in Section VII will now be called the Steering Committee. This is consistent with other sections and also more clearly explains the roles. Specifically, the Executive Board is voted on and represents membership, while the Steering Committee includes appointees and volunteers who help facilitate section activities and can effectively advise the Executive Board in the execution of their duties.

Commented [A5]: AAA staff advised us to add a section describing the role and appointment of the Senior Editor of BRIA. This is consistent with other sections and should help avoid possible process disputes.

Commented [A6]: AAA staff recommended using gender neutral language, consistent with other AAA bylaws.

Commented [A7]: The Vice President-Regions office became irrelevant with the elimination of AAA Regions. ABO Leadership concluded that this person provided a valuable service in helping with ABO programming and it would be important to replace this position with a new position aimed specifically at facilitating ABO programs. Accordingly, we are proposing a new Vice President-Membership whose role is to "develop, promote, and implement Section activities and programs." The VP-Membership will chair a new "Membership Committee" which will assist the VP-Membership in their duties. Initial plans for these activities include organizing and promoting periodic online research workshops.

Commented [A8]: AAA staff asked for clarification. This is how the section has selected the Council Representative in the past.

Senior Editor of Behavioral Research in Accounting. The Senior Editor serves a three (3) year term and cannot serve successive terms. The Publications Committee recommends a candidate for Senior Editor to the Executive Board who will vote to approve the Senior Editor. The Senior Editor is responsible for the administration, publication, and content of *Behavioral Research in Accounting*, subject to cost constraints imposed by the Executive Board. The Senior Editor appoints members of the Editorial Board in consultation with the Publications Committee.

Commented [A9]: As noted above, AAA staff asked us to memorialize how the Senior Editor position is selected and approved. These terms are primarily from the ABO Operating Manual, with some edits for best practices. Much of the language is adapted from other sections' bylaws.

Filling of Vacancies. In the event that a member of the Executive ~~Committee~~Board, other than the President is unable to serve the full term, the duties will be assigned to another person selected by the Executive ~~Committee~~Board. 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 ABO Section Nominations Committee will nominate another candidate who will be affirmed by a vote of the membership.

VII. Standing Committees

~~Executive Steering Committee~~Board. The officers of the ABO Section will be guided in their duties by an ~~Executive Steering Board~~Committee. The ~~Executive Steering Board-Committee~~ will consist of ~~the Executive Board as well as~~ President, President Elect, Past President, Vice President Regions, Secretary-Treasurer, Council Representative, ~~the Senior~~ Editor of the Section Journal, Web Content Editor, ~~Regional and~~ International Coordinators, Conference ~~Directors~~Coordinators, and all Chairs of Standing ~~and other Section~~ Committees. The ~~Executive Steering Board-Committee~~ will nominate two (2) members for the Nominations ~~Committee~~ each year.

Commented [A10]: This is the name change previously discussed.

Commented [A11]: To remove repetition, we refer now simply to the (renamed) Executive Board which is defined above, rather than the individual members of the Executive Board.

Commented [A12]: No longer relevant.

Commented [A13]: To conform with the name the Section uses in practice.

Commented [A14]: This is to encompass both the Chairs of the two following standing committees but also any committees defined only in the operating manual as well as any ad hoc committees. This allows flexibility.

Commented [A15]: Added for clarity.

Nominations Committee. The Nominations Committee duties include soliciting candidates from the membership for open offices and preparing a slate of at least two (2) candidates for each of the open offices. It will consist of the Past President (who will chair the Committee) and four (4) other non-officer members who are approved by a majority of the Executive ~~Committee~~Board. Members of the ABO Nominations Committee are not eligible for nomination to any ABO Section office while serving on the Committee.

Publications Committee. The Publications Committee will consist of a Chair (three (3) year term) appointed by the President and three (3) additional members ~~(three (3) year staggered terms) appointed by the President such that at least one new committee member is appointed each year~~. The duties of the Publications Committee of the Section are to recommend changes in policy issues associated with all ABO Section publications, to recommend incoming editors of ABO Section publications, and solicit nominations for and determine the BRIA Best ~~Manuscript~~ Paper Award.

Commented [A16]: Previously this was only described in the Operating Manual. This is added for clarity and consistency with other sections of these bylaws.

Commented [A17]: This is to conform with the name we've been using in practice.

VIII. Nomination and Elections Procedures. The slate of nominees will be posted 30 days in advance of the election and will include at least two (2) names for each position. Additional nominations may be made by a petition signed by 20 Regular members of the ABO Section 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 members of the ABO 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 ABO Section may be proposed by the Executive ~~Committee~~ Board or by a petition signed by 20 Regular ABO Section members submitted to the Executive ~~Committee~~ Board 45 days prior to the start of voting. Notice of amendments to the bylaws of the ABO Section to be presented for vote will be given to the members 30 days prior to the vote. Only Regular members of the ABO Section are eligible to vote. The bylaws of the ABO Section may be amended by the affirmative vote of two-thirds of the Regular members who return ballots by mail, facsimile, or electronic vote.