

American Accounting Association – Accounting Information Systems Section

Bylaws (As Amended and Approved August 2013)

I. Name and Form of Organization

The name of this organization shall be the Accounting Information Systems Section of the American Accounting Association. The form of organization will be that of a section within the American Accounting Association that is a non-profit association incorporated under the laws of the State of Illinois. The abbreviations of AIS and AAA will be used in this document to refer to Accounting Information Systems and American Accounting Association, respectively.

II. Mission, Purposes and Objectives of the Section

A. Mission

The mission of the Accounting Information Systems Section of the American Accounting Association is to create and disseminate knowledge of accounting information systems and all aspects of information technologies as they relate to accounting by promoting excellence in research, teaching, and practice. The section encourages and supports new scholars and educators in the field.

B. Purposes

1. To foster understanding and acceptance of information systems (IS) as an important branch of accounting.
2. To provide a forum for presentation and discussion of reports on AIS and IS research, practice and standards.
3. To provide a forum where educators and practitioners with accounting and IS interests can meet and interact with each other.
4. To provide a forum for presentation and discussion of ideas and developments related to accounting and IS curricula and education.
5. To provide a liaison function with other IS-related organizations.

C. Objectives

1. To publish a journal contributing to the theory and practice of AIS.
2. To hold sessions and special interest meetings on AIS at national and regional meetings of the AAA.
3. To publish a periodic newsletter for section members.
4. To organize committees in areas of special interest to section members.

III. Membership

Any member of the AAA shall be eligible for membership in the section.

IV. Dues

Dues shall be determined by the section Executive Committee with the approval of the

section membership at an annual business meeting of the section. Dues will normally be payable in accordance with specifications set forth by the administrative offices of the AAA. Furthermore, the AAA administrative office will collect sectional dues. All funds will be kept in AAA accounts and dispersed only upon authorization from the President and/or Treasurer of the section. The section may charge registration fees at any special section meetings that are not held in conjunction with national or regional AAA meetings.

V. Section Officers

The Executive Committee has voting rights at section business meetings. Proxy votes are not allowed. Section officers will consist of a President, Vice President – Academic, Immediate Past President, Secretary, and Treasurer, which together constitute the Executive Committee. The Executive Committee may form sectional committees and appoint committee chairs to carry out sectional activities and further the interests of the section. The charge issued to chairs so appointed will be at the discretion of the section President and the Executive Committee.

A. President

The President will serve a one-year term.

The duties of the President are to:

1. Direct the affairs of the section and carry out the programs formulated by the section members with the advice of the Executive Committee.
2. Preside at the annual section meeting.
3. Upon invitation, to work with the regional vice-presidents of the AAA on matters pertaining to AIS sessions and other activities at regional meetings.
4. When requested, to cooperate with the AAA President on matters pertaining to AIS sessions and other activities at AAA annual meetings.
5. Preside over meetings of the Executive Committee.

B. Vice President – Academic

The Vice President - Academic will be elected for a one-year term and upon completion of the term will automatically become President.

The duties of the Vice President - Academic are to:

1. Determine, in consultation with the President, committee chairs and regional liaisons for the ensuing year and communicate this information about the regional liaisons to the appropriate Regional Presidents and AAA Vice President in a timely manner.
2. Arrange with appropriate regional liaisons to attend a regional meeting and formally represent the AIS section.
3. Develop plans as President for ensuing year.
4. Assist President in conducting annual meeting at which succession will occur.
5. Obtain a report from each regional liaison on the activities of the region during the year. Present a summary of these reports at the annual meeting.
6. Distribute operating instructions (which include a list of responsibilities, a copy of the model for improving working relationships among sections and regions, and other pertinent material) to regional liaisons.
7. Work with the regional liaisons to help ensure the best possible section workshops, panels and paper presentations at regional meetings.

8. Serve as a member of the bylaw committee.

C. Secretary

The Secretary is elected for a one-year term and is eligible for reelection for two additional one-year terms.

The duties of the Secretary are to:

1. Supervise the keeping of records of sectional meetings and procedures, and to report the minutes of the annual business meeting and the Executive Committee meetings in the newsletter immediately following the meeting.
2. Work in liaison with the AAA Administrative Secretary regarding all facets of sectional membership.
3. Maintain the operating manual.
4. In liaison with the membership committee, develop and execute plans and programs to enhance section membership.
5. Serve as an ex-officio member of the Membership Committee.

D. Treasurer

The Treasurer is elected for a one-year term and is eligible for reelection for two additional one-year terms.

The duties of the Treasurer are to:

1. Work with the AAA Staff Accountant relative to collection and disbursement of sectional funds.
2. Provide a report on the financial status of the section and budget projections at the annual business meeting.

VI. Election of Officers

The election of section officers and other elected positions will occur by mail, facsimile, electronic vote, or a vote at the annual business meeting. The executive committee will decide for each election which of these methods to use. All officer terms, with the exception of the treasurer, will run from the succession of the President at the business meeting at the annual meeting to the succession of the next President the following year. The treasurer's term will be determined by the AAA fiscal year; the treasurer will commence on the first day of the new fiscal year and their term will end on the last day of the fiscal year.

Vice President - Academic (President-Elect) must have served the AIS Section in a significant capacity during at least two of the last five years. The two years of service may be obtained while performing the following roles within the AIS Section: mid-year meeting chair, secretary, treasurer, journal editor, a committee chair, a regional liaison, or a member of the research and publications committee.

Treasurer must have served the AIS Section in a significant capacity during at least two of the last five years. The two years of service may be obtained while performing the various roles within the AIS Section. Examples of a significant service include, but are not limited to, mid-year meeting chair, secretary, journal editor, a committee chair, a regional liaison, or a member of the research and publications committee.

Secretary must have served the AIS Section in a significant capacity during at least one of the last five years. The year of service may be obtained while performing the various roles within the AIS Section. Examples of a significant service include, but are not limited to, mid-year meeting chair, journal editor, a committee chair, a regional liaison, or a member of the research and publications committee.

Any member of the Section may make recommendations of nominees to a nominating committee. The slate of nominees for section officers will be selected by the nominating committee composed of the prior year's President, the current President, the current Vice President – Academic (President Elect) and two at-large members. The most senior (prior year) President will chair the nominating committee. The at-large members serve in a nonvoting advisory role to the nominating committee. In addition, a person may be nominated by a petition signed by not less than ten (10) members of the AIS Section. Persons nominated by petition must previously have agreed to serve if elected. The slate of nominees shall be published no later than April 30 and at least 30 days prior to the beginning of the election. Only members of the IS Section are eligible to vote.

VII. Appointed Officers

Appointed section officers will consist of a Historian, a Webmaster, a Mid-Year Conference Chair, and an AAA Council Representative. The Executive Committee will appoint each of these officers.

A. Historian

The Historian is appointed for a one-year term, renewable each year.

The duties of the Historian are to:

1. Collect information related to any events, whether internal or external to the Section, which significantly change the ways of acting or thinking within the Section.
2. Organize information into an archival format that may be protected and maintained in future years.

B. Webmaster

The Webmaster is appointed for a one-year term, renewable each year.

The duties of the Webmaster are to:

1. Work with the AAA staff and committees to ensure that the AIS section's web site is current and includes all information related to upcoming events, links to other related AAA web pages, links to on-line publications of the section, and any other information or links deemed of interest to the section. In a timely manner, prune and archive content that is no longer current.
2. Stay abreast of non-section activities of interest to AIS section members in order to provide other information and links of interest.
3. Ensure that links maintained on other webpages, such as that of the AAA homepage and the section's social media platforms, are updated to include any changes that occur to the AIS section we site.

C. Mid-year Conference Chair

The Mid-year Conference Chair is appointed for a one-year term, approximately 18 months prior to the conference.

1. With the President and Vice President – Academic, select the location for the conference and work with the AAA to negotiate a contract for the facilities.
2. Work with the Research and Publications Committee and Education Committee to select papers and formulate a program for the conference.
3. With the President, plan and budget for all aspects of the conference (including speakers, food service, special activities, etc.).
4. Work with the AAA to publicize the conference and establish registration procedures.

D. AAA Council Representative

The AAA Council Representative will:

1. be appointed by the section President in consultation with the Executive Committee,
2. be chosen from individuals who are currently, or in the last five years were members of the executive committee, held an appointed officer position, or chair of a standing committee (when feasible),
3. serve a three-year term. The duties of the AAA Council Representative are to:
 - Attend AAA Council meetings or, when unable to attend, identify an alternative section representative
 - Attend AIS section meetings and Executive Committee meetings
 - Advocate for the AIS section's position on relevant issues
 - Anticipate potential consequences of AAA policies for the AIS Section

VIII. Standing Committees

The following standing committees will be established and will report to the Executive Committee. Except as indicated, the committee chairs will be appointed for a one-year term by the Vice President - Academic (President-Elect) of the section for the ensuing year. Each committee chair will submit a 1-2 page report to the section President one month prior to the annual business meeting each year for distribution to members at the annual business meeting.

A. Research and Publications Committee Membership.

The Research and Publications Committee shall consist of five members. These Committee members are:

- Two voting members elected by a vote of the membership (one elected by ballot each year)
- Two voting members appointed by the AIS section President (one appointed each year)
- The Editor of Journal of Information Systems (*JIS*) will serve as (nonvoting) ex-officio member. In the year when there is an Editor-Elect, that person also serves as an ex-officio (nonvoting) member

The Chair of the Research and Publications Committee is an elected member who is in the second year of Committee service. The elected member who is in his/her first year of service is the Research and Publications Committee Chair-Elect. Voting committee members will have staggered two-year terms, with two members in their first year of service and two members in their second year of service.

Charge to the Committee. The Research and Publications Committee will provide oversight of the Journal of Information Systems (JIS) consistent with section IX.

During the second-year of the JIS Editors' term, the Research and Publications Committee will provide a rank-ordered list of up to three alternative candidates (where feasible) to the Executive Committee. The Executive Committee, in consultation with the Research and Publications Committee, will select the Editor.

The Research and Publications Committee is responsible for initiating any disciplinary action against the *JIS* Editor. Such action will only be taken in unusual situations, not including situations involving editorial decisions. The Committee has the responsibility and authority for making initial recommendations for disciplinary action to the Executive Committee after informing the Editor of its planned recommendation. If the Executive Committee believes that disciplinary action should be taken, it must submit its recommendation to a vote of the entire section membership. Voting shall be by a written, mailed ballot or an e-mail ballot, that contains both pro and con positions, and a thirty-day period should be allowed for the return of ballots. If a majority of the votes are in favor of removal, the Editor will be asked to step down by the end of the month following the vote.

The Research and Publications committee will also be responsible for disseminating information to members regarding areas of current and future research interest; participating in the review and selection of the research-oriented papers for the mid-year conference; and undertaking activities to facilitate the research efforts of the sections' members.

B. Award Committee

In years in which the awards committee chooses to make awards, the section will present a Notable Contributions to Literature Award &/or the Outstanding Dissertation Award. The award committee will consist of three section members. Each year, the committee will solicit and review nominations for:

1. outstanding published research in the field of Information Systems to be awarded the Notable Contributions to Literature Award
2. an outstanding dissertation completed in the previous two years in the field of Accounting Information Systems.

Each year, the committee will determine whether to award neither, either or both awards.

C. Education Issues Committee

The Education Issues Committee will consist of section members who are involved with and supportive of teaching accounting information systems. The charge of the committee will be to provide guidance to faculty who are new to teaching in the AIS area or others who need some assistance and counsel; to participate in the review and selection of education-oriented papers for the mid-year conference; and to undertake activities to promote information systems education. The number of members appointed to this committee will be at the discretion of the section President, in consultation with the Executive Committee.

D. Membership Service Committee

The function of the Membership Service Committee will be to develop and engage in

activities, both within and outside of the AAA, which promote the benefits of membership in the AIS section. The committee will also provide oversight for the section's newsletter; the primary vehicle of communications with the section membership. The committee will consist of a Chair and all regional and international liaisons will be committee members. The Secretary will serve in an ex-officio (nonvoting) capacity. Each regional liaison will work with the relevant AAA region officer to promote the AIS section and develop at least one AIS session at the regional meeting.

F. Bylaws Review Committee

The Bylaws Committee shall consist of three members, one of whom shall be the Vice-President (Academic). The function of this committee shall be to advise the Executive Committee on changes in the Bylaws.

G. Environmental Scanning Committee

This is an ad-hoc committee of the AIS Section. Members and chair are appointed by the Executive Committee of the section. The function of the committee is to monitor the professional standard-setting environment and identify proposed new standards and changes in standards that might affect research in, the teaching of, or the practice of accounting information systems. Further, the committee fosters interaction between the AIS Section and standard-setting bodies, including but not limited to the American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), Auditing Standards Board (ASB), International Auditing and Assurance Standards Board (IAASB), Institute of Internal Auditors (IIA), Information Systems Audit and Control Association (ISACA), Institute of Management Accountants (IMA), National Association of State Boards of Accountancy (NASBA), and licensing authorities such as the state boards of accountancy in the United States. The committee will:

1. Identify proposed accounting, audit, and technology standards and similar issues that may be of interest to our section. Solicit participation in drafting comment letters on selected proposed professional standards. The committee will prepare such letters for submission to the appropriate standard-setter and posting on the Section web site.
2. Sponsor a panel session at the Midyear meetings when appropriate to foster discussion of relevant proposed standards among the Section membership.
3. Monitor research in accounting information systems and related disciplines for indications of problems with existing standards.
4. Stimulate research activities that can help professional standard setting bodies.
5. Where possible, provide ad hoc reports at meetings of professional standard-setting bodies on research findings that suggest potential changes in standards.
6. Communicate the progress and results of committee activities to AIS Section members in appropriate ways, including, but not limited to, the presentation of a brief report at the Section's annual business meeting.

IX. Editor of the Journal of Information Systems (JIS)

The Editor is responsible for the administration, publication, and content of JIS subject to cost constraints imposed by, and the oversight of, the Research and Publications Committee (RPC). The Editor shall consult with, and be responsible to, the RPC regarding major issues

and initiatives related to JIS, including appointments of associate editors and members of the JIS editorial board.

The Editor shall serve a three-year term. During the second year of the Editor's term, the RPC shall follow the procedures in VIII. A for providing Editor-Elect candidates and Editor-Elect for the following year. The Editor-Elect, during the term as Editor-Elect, performs functions as assigned by the Editor, with the objective of facilitating the transition of the editorship

If an Editor resigns before completing the three-year term, he or she should inform the President at the earliest possible date to allow the Editor-Elect to serve the remainder of the Editor's term. If no Editor-Elect is appointed, the Editor nomination process described in VIII.A will be followed.

X. Annual Business Meeting

The section will hold an annual business meeting at the same time and at the same location as the AAA annual meeting. All matters coming before the section membership at the annual business meeting will be decided by a majority vote of those members present. The tentative program of the annual business meeting shall include: (1) the agenda of the annual business meeting of the membership, (2) announcement of the election results, (3) proposed changes to the bylaws, and (4) such other business slated to come before the section.

XI. Filling of Vacancies

In the event the President of the section is unable to serve, the duties will be assumed by the Vice President - Academic, Secretary, and Treasurer, in that order. The appointed President in consultation with the Executive Committee, will appoint a section member to fill the position vacated by the member assuming the President's role. In the event the Vice President – Academic, Secretary or Treasurer is unable to assume the role, the Executive Committee of the section will appoint a member of the section to complete the term.

In the event that the Vice President – Academic, Secretary, Treasurer, other officer or standing committee member are unable to serve, the President in consultation with the Executive Committee will appoint a section member to assume the vacated role.

XII. Compensation

No section officer will 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 under the standard AAA reimbursement policy. On a case-by-case basis the section will provide funds for travel-related expenses for the President and JIS Editor, subject to approval of the executive committee.

XIII. Publications

A. The section will publish a journal to contribute to the theory and practice of accounting information systems. Its objective is to promote the interchange of ideas among persons interested in accounting and IS in order to enhance AIS research and education and improve

the state of AIS practice.

B. The section will publish a periodic newsletter for section members announcing matters of current interest.

C. The section may recommend publication of special materials in the form of booklets, monographs, teaching aids, study materials, etc. by the AAA. In this event, the recommended material is to be submitted to the AAA President who will either reject the proposed publication or recommend its publication to the AAA Executive Committee. Upon approval by the AAA Executive Committee, the AAA will pay for the cost of printing the special material and include it for distribution with AAA publications.

D. The section may print special publications in the form of booklets, monographs, study materials, teaching aids, etc., provided it uses its own funds to cover the cost of printing and provided the section publication is distributed free of charge.

XIV. AAA Support

The AAA Administrative Office will assist the section whenever possible, including the collection of section membership dues, the maintenance of section membership files, and assistance regarding administrative costs connected with mailing the section journal and newsletter.

XV. Amendment

Within the guidelines specified by the AAA, these bylaws may be amended by the affirmative vote of two-thirds of the members present and voting at any annual section business meeting or at the discretion of the Executive Committee by the vote of two-thirds of the members who return ballots by mail, facsimile, or electronically in a mail referendum. Amendments to the bylaws may be proposed by any section member or by any group of section members. Proposed amendments shall be submitted to the Executive Committee. Amendments approved by the Executive Committee or submitted by a petition of not less than 20 members of the section shall be presented for membership vote.

XVI. Discontinuance

In accordance with the AAA Section Policy statement, the AAA may discontinue the section at any time if section membership falls below 200.