

Leadership in Accounting Education Section Bylaws (Approved by Membership 2022) Proposed Revisions 2025

For more information about the Leadership in Accounting Education Section (Leadership Section), including current Officers, please visit the Leadership in Accounting Education Section web page.

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- **I. Name of Organization.** The name of this organization is the Leadership in Accounting Education Section (Leadership Section) of the American Accounting Association.

II. The Purposes and Objectives of the Section Are:

The Leadership Section seeks to be the premier resource and voice supporting the critical activities of accounting education leaders and promoting the role of high-quality accounting programs in sustaining the public trust in the accounting profession.

III. Mission.

The mission of the Leadership Section is to stimulate excellence in accounting education by developing outstanding accounting education leaders prepared to support high-quality undergraduate and graduate programs, research, and outreach consistent with their schools' missions

IV. Membership.

All persons who pay the annual dues levied by this Section, subject to the rules of the American Accounting Association, shall be members of the Section. There shall be two classes of membership: (1) Regular Members and (2) Life Members.

Regular members All regular members are eligible to vote, hold office, and participate fully in all activities of the Section, and are entitled to all other privileges of membership.

Life members. Life membership in the Leadership Section may be awarded on an individual basis by the Executive Board of the Leadership Section. Life Members have all the rights of a regular member.

V. Dues.

Dues shall be determined by the Leadership Section's Board of Governors.

VI. The Board of Governors. The Board of Governors of the Leadership Section will consist of:

Executive Committee

- President
- President-Elect
- Past President and
- Secretary/Treasurer

Other Voting Members

- Vice President-Program and Organizational Value (VP-POV)
- Vice President-Program and Organizational Value-Elect (VP-POV-Elect)
- Vice President-Leadership Development (VP-LD)
- Vice President-Leadership Development-Elect (VP-LD-Elect)
- Vice President-Constituent Engagement and Advocacy (VP-CEA)
- Vice President-Constituent Engagement and Advocacy-Elect (VP-CEA-Elect)
- Vice President-Accounting Education Quality (VP-AEQ)
- Vice President-Accounting Education Quality-Elect (VP-AEQ-Elect)

Ex-Officio, Non-Voting Members

- Historian
- Council Representative
- Institutional Members (minimum four)

The Board of Governors members are responsible for directing the affairs of the Section and formulating the plans, policies, rules, and procedures they consider necessary to achieve the Section's mission.

Meetings of the Board of Governors will be called by the President or at the written request of any five Governors to the Secretary/Treasurer. Notice of meetings of the Board will be made by the Secretary/Treasurer. A quorum will consist of six voting members.

VII. Duties of the Members of the Board of Governors

President. The President is responsible for administering the affairs of the Section. The President will act as chair of the Board of Governors 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 their discretion, to remove members from committees and task forces.

President-Elect. Elected for a three (3) year term, serving as President-Elect in the first year, President in the second year, and Past-President in the third year. Consideration of the roles/voices that will be provided by the President and Past-President should be made to ensure a good cross section of the membership is represented (e.g., large programs, small programs, undergraduate vs. graduate programs, etc.).

The duties of the President-Elect are to assist the President in administering the affairs of the Section, chairing the Awards Committee, and planning the leadership sessions at the Annual Meeting.

Past President. Upon completion of service as President, the individual will serve as Past President for the following year. The duties of the Past President include advising the President, as needed, and chairing the Nominations Committee.

Secretary-Treasurer.

Elected for a two (2) year term.

The duties of the Secretary/Treasurer are to supervise the keeping of records of Leadership Section meetings, policies, and procedures. In addition, the Secretary/Treasurer will work with AAA professional staff relative to collection and disbursement of Leadership Section funds. This officer will report to the Board of Governors at its meetings on the financial affairs of the Section and will provide that information for dissemination to Section members.

Vice President-Program and Organizational Value (VP-POV)

The VP-POV will lead planning of the Mid-Year Meeting. Additionally, the position will assist/support development of other leadership training programs as deemed beneficial (e.g. webinars).

Vice President-Program and Organizational Value-Elect (VP-POV-Elect)

Elected for a two (2) year term, serving as VP-POV-Elect in the first year and as VP-POV in the second year.

The duties of the VP-POV-Elect are to assist the VP-POV in planning and administering the Mid-Year Meeting. Additionally, the position will assist/support development of other leadership training programs as deemed beneficial.

Vice President–Leadership Development. (VP-LD) The VP-LD will lead planning of the New Leaders' Workshop targeted at leadership development for individuals in their first three years in a leadership role. Additionally, the position will assist/support development of other leadership training programs deemed beneficial to new leaders.

Vice President-Leadership Development-Elect (VP-LD-Elect)

Elected for a two (2) year term, serving as VP-LD-Elect in the first year and as VP-LD in the second year.

The duties of the VP-LD-Elect are to assist the VP-LD in planning and administering the New Leaders' Workshop and will assist/support development of other leadership training programs deemed beneficial to new leaders.

Vice President-Constituent Engagement and Advocacy. (VP-CEA)

The position will lead efforts to increase section membership and ensure accounting program leaders' voices are included in discussions of standards, licensing requirements, and accreditation processes and criteria. This includes identifying professional developments affecting accounting education, such as initiatives from the AICPA, state societies and licensing boards, and NASBA.

Vice President-Constituent Engagement and Advocacy-Elect. (VP-CEA-Elect)

Elected for a two (2) year term, serving as VP-CEA-Elect in the first year and as VP-CEA in the second year.

The duties of the VP-CEA-Elect are to assist the VP-CEA in leading efforts to increase section membership and ensure accounting program leaders' voices are included in discussions of standards, licensing requirements, and accreditation processes and criteria. This includes identifying professional developments affecting accounting education, such as initiatives from the AICPA, state societies and licensing boards, and NASBA.

VP – Accounting Education Quality (VP-AEQ)

The position will lead efforts that develop and promote programming to support high quality undergraduate and graduate education and accreditation pursuits. The VP-AEQ will work with VP-POV in planning and administering Mid-Year Meeting programming that represents both undergraduate and graduate education perspectives. Additionally, the position will assist/support development of resources to members to help them navigate accreditation regulations. This includes identifying resources and collaborations that promote the

quality of accounting education (e.g., faculty consortium collaborations, accreditation training, student awards, and other resources).

VP – Accounting Education Quality-Elect (VP-AEQ-Elect)

Elected for a two (2) year term, serving as VP-AEQ-Elect in the first year and as VP-AEQ in the second year.

The VP-AEQ-Elect will assist the VP-AEQ position to lead efforts that develop and promote programming to support high quality undergraduate and graduate education and accreditation pursuits, the development of resources to members to help them navigate accreditation regulations, and the identification of resources and collaborations that promote the quality of accounting education (e.g., faculty consortium collaborations, accreditation training, student awards, and other resources).

Historian.

Appointed by the President to serve a two (2) year term as an ex-officio, non-voting, member of the Board of Governors.

The duties of the Historian are to maintain an up-to-date history of Section activities and to maintain and update the Section's Operating Manual. The Historian also provides historical perspective at Board of Governors meetings and aids in providing continuity to the Section.

AAA Council Representative.

Appointed by the President to serve a three (3) year term as an ex-officio, non-voting, member of the Board of Governors. The Council Representative is eligible for one additional consecutive three (3) year term.

The duties of the AAA Council Representative are to report in a timely manner all relevant AAA Council activities to the Section's Executive Committee.

Institutional Board Members.

At least four board members representing non-academic stakeholders of the Leadership Section shall be appointed by the President to serve two (2) year terms as ex-officio, non-voting members of the Board of Governors.

At least two members will come from the four largest accounting firms; at least one will come from another of the large national or regional firms or from corporate accounting; and at least one will come from other groups (e.g., AICPA, AACSB, IMA, IIA, GAO, etc.). Additional members representing other organizations may be appointed at the discretion of the President.

The duties of the institutional board members consist of providing guidance and support for the Leadership Section's mission.

Filling of Vacancies.

If an elected member of the Board of Governors, other than the President, is unable to serve the full term or a new position is created by revision of the bylaws, the duties shall be assigned to another person selected by the President. 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 Nominations Committee will appoint a member to fill that role.

VIII. Standing Committees

Advisory Board.

The officers of the Leadership Section shall be guided in their duties by an Advisory Board. In addition, the Advisory Board shall propose changes in the by-laws for submission to the members of the Section for approval. The Advisory Board shall consist of 4 members: the Past President, the prior Past President, and two other members elected by the Leadership Section to two-year staggered terms. The prior Past President shall chair the Advisory Board.

Nominations Committee.

The Nominations Committee will consist of one or more immediate Past Presidents (the person with the longest tenure on the Leadership section board shall chair the committee) and at least two (2) other persons elected by the Leadership Section. Vacancies on the committee that occur mid-term can be filled by appointment of the President as approved by a majority vote of the Board of Governors. Members of the Nominations Committee are not eligible for nomination to any Section office while serving on the committee.

The Nominations Committee will prepare a list of nominees for the election no later than March 1 of each year. The Nominating Committee shall fulfill such duty by soliciting candidates from the membership for open offices and preparing a slate of at least one candidate for each of the open offices.

Awards Committee.

The Awards Committee will consist of the President-Elect (serving as chair) and at least two (2) other section members appointed by the President. The two appointed members should serve two-year staggered terms.

The Awards Committee will solicit nominations for all the section's awards and report selected award recipients to the President.

IX. Nomination and Elections Procedures.

The Board members listed above will be elected by written or electronic vote two months prior to the AAA Annual Meeting. In addition to the slate of candidates presented by the nominating committee, individual members in good standing may be nominated by individual members and their names placed on the ballot provided their nominations are submitted to the Past President by March 1 and are accompanied by a petition signed by fifteen (15) individual members in good standing. Individuals receiving a majority of the votes cast, including write-ins, will be declared elected. Those elected will take office at the Board meeting held closest to the AAA's Annual Meeting. Persons nominated by petition must previously have agreed to serve if elected. Only members of the Leadership Section are eligible to vote.

X. Publications.

The Leadership Section may publish newsletters, proceedings, working papers, monographs, journals, teaching aids, and other materials consistent with the purposes and objectives of the Leadership Section.

Members of the Executive Committee must review all public output prior to its going to the Board of Governors. The Board of Governors must approve any statements or opinions that are disseminated under the Leadership Section's name.

XI. Membership Meetings.

The Leadership Section may hold a membership meeting in conjunction with the Mid-Year Meeting and other membership meetings as called by the Board of Governors. Notice of the time and place of membership meetings will be e-mailed to all members by the Secretary/Treasurer or published in the Newsletter at least two months before any meeting. All meetings will be considered to be regularly scheduled business meetings.

Only members of the Leadership Section are eligible to vote on membership matters.

For purposes of conducting all membership meetings, Robert's Rules of Order (latest edition) will apply when the by-laws do not specify procedure. A parliamentarian will be appointed by the officer presiding at each meeting.

XII. Amendment.

Amendments to the bylaws of the Leadership Section may be proposed by any individual member, group of members, the Advisory Board, or by the Board of Governors.

Proposals accompanied by a petition signed by fifteen (15) regular members in good standing may be submitted to the Secretary/Treasurer for ballot by the membership. Proposals not accompanied by such a petition will be submitted to the President and by the President to the Board of Governors at its next regular meeting. Amendments approved by the Board of Governors will be submitted to the Secretary/Treasurer for ballot by the membership. Amendments will be adopted by an affirmative vote of the majority of those voting. Voting may be done electronically or by mail. Amendments will go into effect as soon as the results of the balloting are ratified by the Secretary/Treasurer and reported to the Board of Governors.

Written notice of amendments to the bylaws of the Leadership Section to be presented for vote shall be given to the members at least 30 days prior to the vote.