American Accounting Association
Diversity

## Diversity Section Bylaws

As Revised Dec 2023
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I. Name of Organization. The name of this organization is the Diversity Section of the American Accounting Association.
II. The Purposes and Objectives of the Section Are to create and disseminate knowledge of diversity, multicultural, and ethnic issues, practices and policies and all aspects of diversity and inclusion as they relate to accounting and accounting education by promoting excellence in research, teaching, and practice. 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 three (3) classes of membership: (1) Regular Members, (2) Student Members, and (3) Life Members.

Regular members of the Section are eligible to vote, hold offices, and participate in all activities of the Section.
Student members, during the period of matriculation in a post-secondary program, will be 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.

Life Membership in the Diversity Section may be awarded on an individual basis by the Executive Committee of the Section. Life Members have all the rights of a Regular Section member.
IV. Dues. Dues will be determined by the Diversity Section Executive Committee 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.
V. The Executive Committee. The Executive Committee of the Diversity Section will consist of the President, Vice President (President-Elect), Past President, 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 the Executive Committee

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 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 discretion, to remove members of committees and task forces.

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

Vice President-Practice. The Vice President-Practice is appointed for a two (2) year term and is eligible for reappointment for up to two (2) additional two (2) year terms. The Vice President-Practice will assist in making connections and strengthening linkages between the academic members of the Section and the practice community on diversity-related matters.

Past President. The Past President serves on the Diversity Section Nominations Committee and Advisory Board. He/she will assist the President and Vice President in their efforts to implement the Section strategy. The Past President will serve in that office for one (1) year.

Secretary. The Secretary is elected for a one (1) year term. The duty of the Secretary is to supervise the keeping of records of Section meetings, policies, and procedures.

Treasurer. The Treasurer is elected for a one (1) year term. The duty of the Treasurer is to work with AAA professional staff relative to collection and disbursement of Section funds. The 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.

Council Representative. The Council Representative serves 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.

Filling of Vacancies. In the event that a member of the Executive Committee, other than the President, is unable to serve the full term, the duties will be assigned to another person selected by the Executive Committee. When the President cannot serve, then the duties will be assumed by the most recent Past President who is willing to serve. When the Vice President is not able to serve, the Diversity Section Nominations Committee will nominate another candidate who will be affirmed by a vote of the membership.

## VII. Standing Committees

Advisory Board. The officers of the Section will be guided in their duties by an Advisory Board. In addition, the Advisory Board will propose changes in the bylaws for submission to the members of the Section for approval. The Advisory Board will consist of two (2) Past Presidents and Council Representative. The chair of the Advisory Board will be appointed by the Nominations Committee.

Nominations Committee. The Nominations Committee's duties include soliciting candidates from the membership for open offices and preparing a slate of at least one (1) candidate for each of the open offices. It will consist of the current Past President, (who serves as Chair), President, and President-Elect. Members of the Diversity Section Nominations Committee are not eligible for nomination to any Diversity Section office while serving on the committee.
VIII. Nomination and Elections Procedures. The slate will be posted 30 days in advance of the election and will include at least one (1) name for each position. Additional nominations may be made by a petition signed by 25 Regular or Life members of the Diversity Section submitted to the President 15 days prior to thebeginning 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 and Life members of the Diversity 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 Diversity Section may be proposed by the Advisory Board, the Executive Committee, or by a petition signed by 25 Regular or Life Diversity Section members submitted to the Executive Committee 45 days prior to the start of voting. Notice of amendments to the bylaws of the Diversity Section to be presented for vote will be given to the members 30 days prior to the vote. Only Regular and Life members of the Diversity Section are eligible to vote. The bylaws of the Diversity Section may be amended by the affirmative vote of two-thirds of the Regular and Life members who return ballots by mail, facsimile, or electronic vote.

