

**BYLAWS
DIVERSITY SECTION of the AMERICAN ACCOUNTING
ASSOCIATION (April 2013)**

I. NAME OF ORGANIZATION

The name of this organization shall be the Diversity Section of the American Accounting Association. As a Section of the AAA, it is subject to the bylaws and policies that apply to AAA sections.

II. OBJECTIVES

The Diversity Section has identified the following objectives as pertinent to its function:

1. To encourage and promote interest in the diversity of the accounting profession.
2. To publish and facilitate research that:
 - a) associates accounting with diversity issues and policies.
 - b) courses on the economic impact of diversity policies and multicultural and/or ethnic institutions.
 - c) impacts faculty, students, and public and private institutions.
3. To assess section members needs including presentation forums, research and publication assistance and mentoring relationships, and equitable treatment in career pursuits and career development.

III. MEMBERSHIP

- a. 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.
- b. All members of the section are eligible to vote, hold office, and participate fully in all activities of the Section, and are entitled to all of its other privileges.

IV. DUES AND FEES

- a. Annual dues and all changes therein shall be recommended to the membership by the Officers, within the limits set by the American Accounting Association, for approval by the membership at the Section business meeting held during the annual meeting of the Association.
- b. Fees may be charged to participating individuals for publications, special activities, and meetings (excluding regular sessions at national and regional American Accounting Association meetings). The fees charged are set by the President subject to guidelines established by the Officers.

V. THE OFFICERS

The Officers of the Section shall act as an advisory committee for the President in coordinating overall Section activities. Specifically, the Officers shall aid the President in:

- a. formulating short- and long-run programs for the Section and presenting these programs to the membership;
- b. preparing the annual financial report to be presented at the Annual meeting
- c. establishing and staffing standing and ad hoc committees as needed by the Section;
- d. insuring communication and coordination among regional and national section activities;
- e. appointing a replacement for any person currently occupying an office who vacates that office before the end of the term;
- f. reporting to the Section membership, at least annually, on major actions and activities; and
- g. carrying out other activities specified by the Section Bylaws.

VI. OFFICERS

The elected officers of the Section shall consist of the President, Vice President (President Elect), Secretary, and Treasurer with a one year term, and the Council Representative with a three year term.

- a.. The duties of the President shall be:
 - i. to direct the affairs of the Section and carry out the programs approved by the Section membership;
 - ii. to preside at the annual and other meetings of the Section;
 - iii. to appoint and charge committees and task forces;
 - iv. to authorize expenditures of Section funds in accordance with the financial status of the section
 - v. to cooperate with the President of the American Accounting Association relative to Sectional activities at the annual meeting.
- b. The Vice President shall serve as President Elect and, upon completion of this term, shall become the President of the Section. The duties of the Vice President shall be:
 - i. to assume the duties of the President in the event the President is unable to serve
 - ii. to perform duties assigned by the President
 - iii. to make recommendations for activities and programs to the membership at the annual meeting of the Section;
- c. The duties of the Secretary shall be:
 - i. to supervise the keeping of the records of Section meetings, activities, and procedures; and
 - ii. to provide assistant and guidance for the dissemination of information to members through newsletters and the like.
- d. The duties of the Treasurer shall be:
 - i. to work with the Section President relative to the collection and disbursement of Sectional funds; and

- ii. to prepare an annual report of the financial status of the Section.
- e. The duties of the Council Representative shall be:
 - i. to represent the section membership at AAA Council Meetings

No Section officer shall receive compensation, honoraria, professional fees, stipends, etc. for the performance of Section duties. Officers may be reimbursed from Section funds for expenses incurred in connection with the performance of their duties under guidelines,

The officers of the Section may appoint others to fulfill responsibilities as it deems appropriate. The term of the appointee shall be for one year.

VII. ELECTION OF OFFICERS

The Nominating Committee is comprised of the Past President, President, and Vice President (President Elect).

The Nominating Committee is charged with presenting a slate of candidates to the membership at each Section business meeting held during the annual meeting of the American Accounting Association. In addition to the candidates proposed by the Nominating Committee, the slate of candidates shall include nominations for any offices made by the membership. To be included in the slate of candidates, nominations from the membership must include the signatures of at least five members of the Section. Candidates are elected by a simple plurality, i.e., the candidate receiving the most votes is elected.

In the event the membership wishes to remove a President from the office prior to the end his or her term, a petition of removal signed by at least 20 Section members must be presented to the Secretary. Within 30 days of receipt of the petition, the Secretary shall mail a ballot of removal to all persons currently on the official membership list of the section. The President is removed if three-fourths of the ballots returned to the Secretary within 45 days after the ballots were mailed to members contain a vote for removal. In the event a President is removed, the Vice President will immediately assume the office. If the office of Vice President is vacant, the Secretary will act immediately as Vice President until the next annual business meeting of the section. .

VIII. MEETINGS

The Section shall hold an annual meeting in conjunction with the annual meeting of the American Accounting Association. The section will also hold a business meeting during its fall section conference. All matters coming before the Section membership at these meetings shall be decided by a majority vote of those members present and voting except as otherwise specified in these bylaws.

IX. EXPENDITURES

Procedures for the expenditure of funds shall be established and monitored by the Officers. Approvals of expenditures are made by the President and the notification provided to the Treasurer. Expenditures may not be made or debts incurred in the name of the Section in an amount which exceeds the unencumbered funds available to the Section during the current year. All expenditures are to be in accordance with the provisions of the American Accounting Association for its Sections.

X. AMENDMENTS

Amendments to the Bylaws may be proposed by the officers of the Section or by a petition of not less than 10 members of the Section or by a motion at the annual meeting approved by a majority of those present. Amendments proposed by the officers or by petition shall be distributed in writing to the membership 60 days prior to the annual meeting. The material so distributed shall contain both the old bylaws and the proposed change(s) along with the rationale for the proposed change(s). Amendments proposed by the officers or by petition shall be voted on at the next annual meeting following their distribution to the membership. Amendments proposed by motion at the annual meeting shall be presented for vote at the next annual meeting or, at the discretion of the President, by mail ballot. Amendments to the Bylaws must be approved by two thirds majority of the members voting.

(Updated as of April 3, 2013)