



## Government and Nonprofit Section Bylaws (As Revised – October 2022)

For more information about the Government and Nonprofit Section, including current Officers and Operations Manual, please visit the [Government and Nonprofit Section](#) web page.

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**I. Name of Organization.** The name of this organization is the Government and Nonprofit (GNP) Section of the American Accounting Association.

**II. The Purposes and Objectives of the Section Are** to create and disseminate knowledge of government and nonprofit accounting including auditing, taxation, economics, health care, public administration, and public finance 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.

**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 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 GNP Section Executive Committee and will be recommended to the GNP 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. When the American Accounting Association grants a reduction in full membership dues to individuals from a country outside of the United States, the regular member section dues will be reduced by the same percentage as the full member American Accounting Association dues.

**V. The Executive Committee.** The Executive Committee of the GNP Section will consist of President, President-Elect, three (3) immediate Past Presidents, Secretary-Treasurer, Vice President-Practice, Vice President-Education and Research, Committee Chairs, Regional Coordinators, Historian, Council Representative, and Council Representative-Elect. 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. Such policies and procedures are to be included in the Section's Operating Manual, which is subject to approval of the Executive Committee.

## **VI. Duties 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, task forces, and regional coordinators, and, at his/her discretion, to remove members of committees, task forces, and regional coordinators.

**President-Elect.** The President-Elect serves a one (1) year term. The President-Elect previously served as the Secretary-Treasurer, unless the position is filled by the procedure for filling a vacancy. The duties of the President-Elect are to assist the President in administering the affairs of the Section and to serve as Coordinator of Regions.

**Past President.** The Past President chairs the GNP Section Nominations Committee. He/she will assist the President and President-Elect in their efforts to implement the Section strategy. The Past President will serve in that office for one (1) year.

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

**Historian.** The Historian is selected by the President subject to approval by the Executive Committee. The duties of the Historian are to maintain and update the Section Operating Manual. The Historian also provides historical perspective at Executive Committee and Section business meetings and aids in providing continuity to the Section.

**Vice President-Practice.** The Vice President-Practice is selected by the President subject to approval by the Executive Committee and serves a one (1) year term. He/she may be asked to serve an additional one (1) year term subject to the approval of the incoming President. The duty of the Vice President-Practice is to serve as a liaison between the Section and members of the practice community and to communicate research results with implications for practice to the practice community.

**Vice President-Education and Research.** The Vice President-Education and Research is elected to a term of three (3) years and serves as an *ex officio* member and Chair of the Editor Nominating Committee. The Vice President-Education and Research promotes government and nonprofit research and the including of government and nonprofit issues in accounting curricula.

**Council Representative.** The Council Representative serves a 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.

**Council Representative-Elect.** The Council Representative-Elect is elected for a one (1) year term. The duty is to prepare to assume the position of Council Representative by supporting the current Council Representative. After the one (1) year term, the Council Representative-Elect becomes the Council Representative.

**Regional Coordinators.** The Regional Coordinators serve a one (1) year term. He/she may be asked to serve

an additional one (1) year term subject to the approval of the incoming President.

**Committee Chairs.** Committee Chairs serve a one (1) year term. They may be asked to serve an additional one (1) year term subject to the approval of the incoming President.

**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, the duties will be assumed by the Vice President-Education and Research. When the President-Elect is not able to serve, the GNP Section Nominations Committee will nominate another candidate who will be affirmed by a vote of the membership.

## **VII. Standing Committees.**

**Nominations Committee.** The Nominations Committee 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 three (3) Past Presidents (the least senior of whom will chair the committee) and President-Elect. Members of the GNP Section Nominations Committee are not eligible for nomination to any GNP 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 GNP Section members 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 GNP 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 GNP Section may be proposed by the Executive Committee or by a petition signed by 25 Regular GNP Section members submitted to the Executive Committee 45 days prior to the start of voting. Notice of amendments to the bylaws of the GNP Section to be presented for vote will be given to the members 30 days prior to the vote. Only Regular members of the GNP Section are eligible to vote. The bylaws of the GNP Section may be amended by the affirmative vote of the majority of the Regular members who return ballots by mail, facsimile, or electronic vote.