

INTERNATIONAL ACCOUNTING SECTION OF THE AMERICAN ACCOUNTING ASSOCIATION BYLAWS
Proposed version to be voted upon by the AAA IAS members at the August 4, 2014 business meeting.

Section I: NAME OF ORGANIZATION

The name of this organization shall be the International Accounting Section of the American Accounting Association (AAA). As a part of the AAA, this organization is subject to the bylaws and other rules that apply to segments of the AAA.

Section II: OBJECTIVES

The International Accounting Section is dedicated to the furtherance of all aspects of international accounting.

Specific objectives include but are not limited to:

1. Encouraging, supporting, and promoting interest in all aspects of international accounting through the AAA, both in the United States and throughout the rest of the world through;
 - a. Preparation of publications relevant to international accounting, particularly the Section journal, Journal of International Accounting Research (JIAR));
 - b. Publication of a newsletter (International Accounting Forum);
 - c. Collection and dissemination of information about international accounting courses taught throughout the world;
 - d. Support of international liaison activities conducted by the AAA or AAA committees; and
 - e. Encouraging international faculty exchanges.
2. Providing ways of bringing together AAA members, other academicians, and professional accountants interested in international accounting through annual and segment meetings of the AAA, other organization meetings, and conferences sponsored by the Section journal.
3. Encouraging international accounting research by Section members and providing a forum for exchange of research findings through:
 - a. Appropriate programs at AAA and AAA segment meetings;
 - b. Assisting AAA committees and providing advisory groups for international accounting projects;
 - c. Monitoring important international accounting events and foreign research; and
 - d. Facilitating the JIAR conference; and
 - e. Initiating calls for research.

Section III: MEMBERSHIP

All members in good standing of the AAA are eligible to become members of this Section. Those who pay the annual dues of this Section may vote, hold office, and participate in its activities as well as enjoy all the other privileges of membership

Section IV: OFFICERS

A. The officers of the Section are the:

President, Vice-President Academic (who serves as the President-Elect), Vice-President Practice, Secretary, Treasurer, and immediate Past President.

B. No section officer shall receive compensation, honoraria, professional fees, stipends, etc., for the performance of Section responsibilities. Officers may be reimbursed from Section funds for expenses incurred in connection with their duties under guidelines established by the Section's Executive Committee and the AAA.

C. Terms and Functions of the Officers

1. President: The President shall serve a one-year term. The duties of the president are:
 - a. To manage the affairs of the Section and carry out its policies and activities as directed by the Section membership with the advice of the Section's Executive Committee and the Advisory Board;
 - b. To preside at all meetings of the Section and its Executive Committee;
 - c. To coordinate the activities of the Section with the Section officers and other units of the AAA and the AAA;
 - d. To submit such reports as required;
 - e. To encourage maximum membership participation through committees or task force membership, programs, and involvement in Segment and AAA meetings;
 - f. To appoint and charge all committees and task forces not otherwise described in these bylaws, with the advice of the Executive Committee;
 - g. Upon invitation, to work with the AAA concerning international matters; and
 - h. To report as needed to the AAA Council regarding Section activities.

2. The Vice President – Academic serves as the President-Elect. The president-elect shall be elected for a one year term. At the completion of that term, the president-elect automatically assumes the presidency of the Section for a one-year term. The responsibilities of the vice president – academic are:
 - a. To assume the duties of the president when the president is unable to do so;
 - b. To work with the treasurer to prepare a budget for the next fiscal year and a projected three-year budget; and
 - c. To perform whatever other duties the president may assign.

3. Vice-President–Practice: The vice-president-practice shall be selected from Section members who are accounting practitioners [i.e., those members of the Section not at colleges and universities] and shall be elected for a two-year term and is eligible for re-election for one additional two-year term. The main duties of the vice-president practice are:
 - a. To maintain close coordination with groups and organizations outside the AAA that have similar interests;
 - b. To serve as the co-chair of the Practice Issues Committee; and
 - c. To perform whatever other duties the president may assign.

4. Secretary: The secretary shall be elected for a two-year term and is eligible for re-election for a maximum of one additional two-year term. The responsibilities of the secretary are:
 - a. To oversee the keeping of Section minutes and records of meetings and other activities;
 - b. To provide copies of minutes and records of activities to the members of the Executive Committee and committee chairs on a timely basis;
 - c. To provide copies of minutes to the Communication Director to post on the Section's website;
 - d. To maintain the Section's service record of the committee activities of members;
 - e. To maintain the Section's Procedures Manual that describes the Section's committees, their responsibilities, and the timetable and templates for activities and reports;
 - f. To provide the Procedures Manual, timetable, and templates to the Communication Director to post on the Section's website; and
 - g. To perform whatever other duties the president may assign.

5. Treasurer: The treasurer shall be elected for a two-year term and is eligible for re-election for one additional two-year term. The main responsibilities of the treasurer are:

- a. To coordinate with the AAA finance director concerning questions of collection and disbursement of Section funds;
- b. To send copies of the financial reports received from AAA to the Executive Committee and Advisory Board chair;
- c. To prepare and present a report of the Section's financial status and activities for the preceding fiscal period at Executive Committee and membership business meetings. The semi-annual and annual financial reports shall be sent to all members of the Executive Committee, the Advisory Board chair, and committee chairs prior to the Executive Committee and business meetings of the Section;
- d. To assist the president-elect in preparing an annual and a three-year projected budget;
- e. To review all requests for reimbursement, based on budgetary authority, and to send the approved requests to the AAA for disbursement. In the event that a reimbursement request is not provided for in the budget, the treasurer will request review and approval by the Executive Committee unless the amount involved is less than \$1,000 and has been approved by the Section president;
- f. To ensure the Section maintains financial responsibility and complies with budgeted expenditures in all activities; and
- g. To perform whatever other duties the president may assign.

6. Past President: The immediate past president serves for one year immediately following the term as president. The duties include:

- a. Serving as a voting member of the Executive Committee, the Advisory Board, and the Nominations Committee;
- b. Performing whatever other duties the president may assign.

7. Council Representative: The Council representative shall serve a three-year term and is eligible for re-election for one additional three-year term. If the Council Representative is unable to attend a Council meeting, the Section's officers may send an alternate who shall have all of the voting rights of the elected Council Representative.

The duties are:

- a. To serve as a voting representative for the Section at all AAA Council meetings; and
- b. To report in a timely manner all Council meeting information to the Executive Committee.

D. Filling Vacancies: In the event the Section president is unable to serve, the duties shall be assumed by the president-elect. In the event the president-elect, vice-president-practice, secretary, treasurer, or Council representative are unable to serve, the president or in her/his inability the Executive Committee shall, in consultation with the chairs of the Nomination Committee and Advisory Board, appoint a member of the Section to complete the unexpired term until an election can be held at the next annual meeting.

E. Executive Committee: The Executive Committee consists of the president, the vice president-academic, the vice president-practice, the secretary, the treasurer, and the immediate past president. The chair of the Advisory Board and the Council representative shall be invited to all Executive Committee meetings.

The duties of the Executive Committee are:

- 1. To assist the treasurer and the president-elect in preparing an annual budget for the following year and a projected three-year budget;
- 2. To appoint the editor of the Section's journal;

3. To approve special Section publications (other than the newsletter or journal) before they are published;
4. To appoint the editor of the newsletter;
5. To appoint the Communication Director; and
6. To make proposals to the Advisory Board for changes in the bylaws.

Section V: ADVISORY BOARD

A. The officers of the Section shall be guided in their duties by an Advisory Board. The Advisory Board shall consist of nine members.

1. The members of the Advisory Board are the immediate past president, the prior year's past-president, and seven other members elected by the Section. At least one member of the Advisory Board should reside outside the United States and one member should be a newly appointed assistant professor who participated in the Doctoral Consortium within the prior four years.
2. Membership on both the Executive Committee and Advisory Board is precluded, except for the immediate past president.
3. The chair of the Advisory Board shall be appointed by the Nominations Committee.

B. The duties of the Advisory Board are:

1. To review the bylaws and objectives and recommend any proposed changes to the membership;
2. To carry out any other activities appropriate to an oversight role, as determined by the Advisory Board chair; and
3. To respond to requests from the president and the Executive Committee.

SECTION VI: STANDING COMMITTEES

A. Standing committees of the Section are the:

1. Annual Program Committee,
2. CPE Committee,
3. Information Technology Committee,
4. International Relations Committee,
5. JIAR Conference Committee,
6. Membership Committee,
7. Mid-Year Conference Committee,
8. Regional Programs Committee,
9. Nominations Committee,
10. Publications Committee,
11. Practice Issues Committee,
12. Research Committee,
13. Strategic Planning Committee,
14. Teaching and Curriculum Committee, and
15. Award Committees for Outstanding Dissertation, Outstanding Educator, and Outstanding Section Service.

B. The chair of each committee shall send a written report to the secretary of the Section for distribution to the Executive Committee prior to all scheduled meetings and at other times requested by the Executive Committee or the president of the Section. Details regarding the specific duties and composition of committees are described in the Procedures Manual.

C. The length of service shall normally be one year. Because of the need for advance planning and continuity, members of the Conference and Program Committees may be appointed for terms of one, two, or three years.

D. The president appoints each Committee Chair and its members unless otherwise specified in the bylaws. The president may also appoint a task force to accomplish a specific task essential to the objectives of the Section. The standing committees and their main duties are detailed below.

E. The Annual Program Committee

1. The main duty of the committee is to organize, in compliance with guidelines established by the chair of the AAA Annual Program Committee, technical (paper presentation) sessions and panels on international accounting topics at the AAA Annual Meeting.

F. The CPE Committee

1. The main duty of the committee is to coordinate the submission of proposals for CPE sessions at the AAA Annual Meeting and the Section's Mid-Year Meeting.

G. The Information Technology Committee

1. The main duty of the committee is to keep the Section's website up-to-date and make sure requests for changes are updated on a timely basis.

H. The International Relations Committee

1. The main duty of the committee is to foster relations between the International Accounting Section and accounting organizations outside the United States.

I. The JIAR Conference Committee

1. The main duty of the committee is to plan the conference. The conference shall always meet the strategic goals of the section as defined by the Executive Committee.

a. The chair shall work with the Executive Committee prior to formalizing any contractual agreements and with the treasurer when establishing and approving the conference budget.

J. The Membership Committee

1. The main duty of the committee is to promote and increase membership in the Section and to enhance communication among current Section members.

K. The Mid-Year Conference Committee

1. The main duty of the committee is to plan the Section's Mid-Year Conference and Doctoral/New Faculty Consortium.

L. The Nominations Committee

1. The Nominations Committee of the Section shall consist of the two most recent past presidents, the chair of the Advisory Board, and two other section members elected by the Section membership. The most senior past president shall chair the committee.

2. The main duty of the committee is to develop a slate of nominees in conformity with the Section's bylaws.

M. The Publications Committee

1. The committee consists of nine members. The journal and newsletter editors and the Communication Director serve as non-voting members. The six voting members hold two year terms and are selected as follows:

- a. Four members, each nominated by the Nominations Committee (Two new members elected each year.)
- b. Two members appointed by the Section president. (One new member appointed each year.)
- c. The journal editor shall be appointed for a three-year term by the Executive Committee and is eligible to be reappointed for a maximum of three additional one-year terms. If the journal editor is unable to complete a term, the Executive Committee shall appoint an acting editor for a one-year term. One year prior to the expiration of the current editor's term, the Publications Committee shall, by majority vote, select a nominee for journal editor and forward it to the Executive Committee.
- d. The newsletter editor shall be appointed for a three-year term by the Executive Committee and is eligible to be reappointed for a second three-year term. After completion of two terms, the newsletter editor may be reappointed for up to three additional one-year terms.
- e. The Communication Director shall be appointed by the Executive Committee for a three-year term and is eligible to be reappointed for a second three-year term.
- f. The Committee Chair is selected annually from its members by the president.

2. The Publications Committee is responsible for:

- a. The Section journal, the publication of the newsletter, and web material;
- b. Developing the editorial policies for the Section journal in concert with AAA policies; and
- c. Nominating an individual for the position of journal editor, one year prior to the expiration of the current editor's term, for approval by the Executive Committee. The nominee shall be selected by a majority vote of the committee.

N. The Practice Issues Committee (PIC)

1. The main duty of the committee is to encourage, support, and promote interest and cooperation between accounting practice and academics in all aspects of international accounting both in the United States and throughout the rest of the world.

O. The Regional Programs Committee

1. The main duty of the committee is to promote active involvement of international accounting related activities at each of the AAA regional meetings.

P. The Research Committee

1. The main duty of the committee is to foster research, help faculty advance careers, and inform and influence policy and practice.

Q. The Strategic Planning Committee

1. The main duty of the committee is to advise the Executive Committee about any potential concerns or strategic issues that the section may need to address in the near future and to recommend ways to address these concerns or ideas to implement strategic changes.

R. The Teaching and Curriculum Committee

1. The main duties of the committee are

- a. To encourage, support, and promote interest in all aspects of international accounting education both in the United States and throughout the rest of the world;
- b. To disseminate information on teaching and curriculum best practices; and

c. To facilitate curriculum or teaching needs of the Section members as they arise.

S. The Awards Committees

1. The main duty of the Outstanding Dissertation Award Committee is to select a recipient for the Section's outstanding international accounting dissertation award.
2. The main duty of the Outstanding Educator Award Committee is to select the Section's outstanding international accounting educator.
3. The main duty of the Outstanding Section Service Award Committee is to select the recipient of the Section's outstanding service award.

Section VII: NOMINATIONS and ELECTIONS

A. The Nominations Committee shall actively solicit nominations from Section members through at least two broadcast emails as well as postings on the Section website. Self-nominations shall be encouraged. The call for nominations shall be publicized each year by January 31. Nominations shall be accepted until the first Monday in March.

B. Criteria for selecting nominees include prior Section service and leadership positions (committee chairs, regional directors etc.), as described for each position, and evidence of commitment and willingness to serve. All nominees must be members of the Section.

C. The Nominations Committee shall present to the president one nominee for each of the positions of Vice President - Academic, Vice-President-Practice, Secretary, Treasurer, and Council Representative, and two nominees each for the Advisory Board, Publications Committee, and Nominations Committee by March 15. In addition, the Committee shall select the chair of the Advisory Board.

D. The president shall send the slate of nominees to the members by April 1.

E. The election shall be conducted electronically from April 1 through May 15.

1. Elections shall be by a majority vote of Section members voting in the election. Election results shall be certified by the Secretary and announced by June 1. Those elected shall be introduced by the chair of the Nominations Committee at the Section's next business meeting. They shall assume office at the conclusion of the AAA Annual Meeting.

F. Nominations by petition must be submitted to the Chair of the Nominations Committee no later than March 15.

G. The Nominations Committee shall request a copy of the Section's service record from the secretary to aid it in making the nominations.

1. The president-elect must have served as an officer of the Section or Chair of at least two Section committees in the past five years.

2. Nominees for secretary and treasurer must have served the 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 section:

- a. Secretary
- b. Treasurer
- c. Journal editor
- d. Newsletter editor
- e. Committee chair

- f. U.S. regional coordinator
- g. Advisory board member
- h. Council representative

3. Nominees for positions on the Nominations Committee must have served the 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 section:

- a. Those listed above for the position of secretary and treasurer plus:
- b. Member of the Nominations Committee;
- c. Member of the Publications Committee; or
- d. Journal editor.

4. Nominees for Council representative must have served the section as a member of the Executive Committee in the last five years.

H. The committee chair shall contact members of the Advisory Board, Publications Committee, and the Council representative with remaining terms to determine whether they are willing and able to continue their active involvement. If an individual is unable to continue serving, a letter of resignation shall be requested. The Nominations Committee shall then nominate another to complete the term.

Section VIII: PUBLICATIONS

A. At a minimum, the Section shall publish a newsletter three times per year and a journal two times per year. The Section shall also maintain a current web page.

B. The Journal editor's main responsibilities include:

- a. The administration, content, and publication of the journal;
- b. Reporting to the Executive Committee and the membership as to the status and current activities of the journal;
- c. Appointing an Editorial Board; and
- d. Making all editorial decisions. (Neither the Executive Committee nor the Publications Committee has authority to make editorial decisions.)

C. The Newsletter editor's main responsibilities include:

- a. The administration, content and publications of the Newsletter; and
- b. Reporting to the Executive Committee and the membership as to the status and current activities of the Newsletter.

D. The Communication Director is responsible for the administration and content of the web page.

1. The Communication Director is appointed to a three-year term.

2. The items published on the web page shall include, among others, as appropriate, and on a timely basis:

- a. The Bylaws, Objectives, Strategic Plan, and Financial Statements of the Section;
- b. The Procedures Manual;
- c. The list of officers, committee chairs and their members;
- d. Committee charges;
- e. Current and past years' newsletters; and
- f. The minutes of the business meetings and Executive Committee meetings after they have been reviewed as specified in Section IV.

E. The Section may print special publications in the form of booklets, rosters of members, monographs, study materials, teaching aids, etc. from its own funds. These publications must be approved by the Publications Committee and the Executive Committee before they are published. These publications are to be distributed free of charge to Section members. The Section Executive Committee shall determine a price to be charged for publications for those who are not members of the Section.

Section IX. MEETINGS

The Section shall hold an annual business meeting in conjunction with the annual meeting of the AAA. Matters coming before the Section membership at that or any other meeting of the Section shall be decided by a majority of those Section members present and voting. Other meetings may be held at such time and place as designated by the Section's Executive Committee upon notification of the membership at least thirty days in advance. Notification shall include an agenda as well as the time and place.

Section X. DUES AND FEES

Annual dues shall be set within the limits established by the AAA. They shall be recommended by the Section's Executive Committee and voted on by the membership. Voting may be done electronically or in person. If voting is to occur in person, the recommendations shall be submitted to the members 45 days prior to the vote. If voting is to occur electronically, the recommendations shall be distributed for 30 days prior to the opening of the 15 day voting period. The decision shall be by majority vote of Section members voting. The result of the vote shall be certified by the Secretary and announced within 15 days of the end of the voting period. The dues shall remain in effect until changed by that same process. A proposal to change the dues must be announced to the membership, in the Section's Newsletter or by email announcement, not less than 45 days prior to the annual business meeting. The proposal for a change in dues must specify the date at which the proposed change becomes effective.

Separate fees may be charged to participants of special events or recipients of particular services as authorized by the Section's Executive Committee. The Section is also authorized to receive gifts and grants for special purposes.

Section XI: AMENDMENTS

A. The Advisory Board shall review the Bylaws and Objectives and shall determine if revisions will be recommended.

B. Proposed amendments to the Bylaws and Objectives shall be prepared by the Advisory Board and presented to the Executive Committee for review and advice. The president shall submit to the members the Advisory Board's recommendations prior to voting. Voting may be done electronically or in person. If voting is to occur in person, the recommendations shall be submitted to the members 45 days prior to the vote. If voting is to occur electronically, the recommendations shall be distributed for 30 days prior to the opening of the 15 day voting period. The decision shall be by majority vote of Section members voting. The result of the vote shall be certified by the Secretary and announced within 15 days of the end of the voting period.

C. Unless otherwise specified, all changes to the Bylaws and Objectives take effect immediately after certification of the vote by the Secretary.

| **Section XII. EXPENDITURES**

Procedures for the expenditure of funds shall be established and monitored by the Section's Executive Committee. Expenditures may not be made nor debts incurred in the name of the Section in an amount which exceeds the unencumbered funds available to the Section during the current year.