

SOUTHWEST REGION, AMERICAN ACCOUNTING ASSOCIATION BY-LAW PROVISIONS

I. NAME, FORM OF ORGANIZATION, AND PRINCIPAL OFFICE OF ORGANIZATION

1. The name of the organization shall be Southwest Region, American Accounting Association (hereinafter, the Southwest Region).
2. The form of the organization shall be that of a non-profit association, operating under the sponsorship of the national organization of the American Accounting Association (hereinafter, the National Association) which is incorporated under the laws of the State of Illinois.
3. The principal office shall be located at the current Regional President's place of employment. The permanent address shall be Regional President; Southwest Region, American Accounting Association at the Regional President's current address.

II. THE PURPOSE AND OBJECTIVES OF THE SOUTHWEST REGIONAL ASSOCIATION SHALL BE:

1. To hold regional meetings for the presentation and discussion of subjects in accounting and allied fields which are of interest to members of the Southwest Regional Association and the National Association.
2. To support the National Association in the accomplishment of certain of its announced objectives, which are:
 - A. To initiate, encourage, and sponsor research in accounting, auditing, taxation and management advisory services, and to publish or aid in the publication of the results of research.
 - B. To advance accounting instruction and to encourage qualified individuals to enter careers in the teaching of accounting, auditing, taxation and management advisory services.
 - C. To advance a widespread knowledge of accounting, auditing, taxation and management advisory services among qualified students and the public generally.

III. MEMBERSHIP

1. Persons holding membership in the National Association are automatically members of the Southwest Region if they either reside in or are employed in the states of Arkansas, Louisiana, Texas, Oklahoma, and New Mexico. Any person holding membership in the National Association who does not reside in or is not employed in such states may request to be a member of the Southwest Region by submitting a written request to the President that details the requesting member's participation in the Southwest Region for the previous five calendar years, which would include, but not be limited to, conference participation and service activities (e.g., reviewer, session moderator). Membership approval would require a 2/3 vote from current officers, which include President, Past President, President-Elect/Program Chair, Program Chair-Elect, Secretary-Treasurer, Webmaster, Coordinating Committee Members, AAA Council Representative, and Historian. Members are eligible to vote, hold offices and participate in all activities of the Southwest Region and of the National Association.

2. Associate Members: Associate membership in the Southwest Region is in accordance with the National Association By-Laws. Associate members may not vote in elections conducted by the Southwest Region, serve on committees or hold an elective or appointed office.

IV. FINANCIAL RESOURCES:

1. In accordance with the policies of the National Association, the Southwest Region shall not charge dues.
2. The financial resources available to the Southwest Region for the operation of its activities shall come from the following sources.
 - A. Registration fees at the annual meetings of the Southwest Region.
 - B. Funds raised in conjunction with the annual meetings of the Southwest Region in conformity with National Association By-Laws, such as sales of annual meeting proceedings or advertising space.
 - C. Contributions made by the firms and other interested parties for the support of the regional meetings and other regional activities. Solicitations not related to the annual regional meeting must receive prior approval from the President of the National Association. All solicitations, in excess of those raised for the Southwest Region Annual Meeting or explicitly approved by the National Association's President, are subject to the National Association's De Minimus Rule. Whatever the source, the contributor must approve any publicity associated with the contribution.
 - D. Allocations or other forms of support provided to the Southwest Region from the National Association according to rules and procedures developed by the National Association.

V. DUTIES OF THE OFFICERS OF THE SOUTHWEST REGIONAL COORDINATING COMMITTEE

1. Southwest Regional President. The Southwest Regional President, an elected officer of the Southwest Region, serves as Chair of the Southwest Regional Coordinating Committee, as Southwest Regional Vice-President of the National Association, and is responsible for administering the affairs of the Southwest Region. The Southwest Regional President shall serve in that office one year and shall not be eligible for re-election. The duties of the Southwest Regional President include those responsibilities identified by the By-Laws of the National Association and the Southwest Region. The duties include:
 - A. Preside over, and be responsible for, the Southwest Region Annual Business Meeting.
 - B. Present to the Southwest Regional Coordinating Committee recommendations for regional activities along with a budget detailing the financial resources and requirements of the Southwest Region for the ensuing year prior to the first day of office.
 - C. Represent the Southwest Region at all National Association activities which require regional representation by two members of the Southwest Region. Representatives who are unable to attend an activity of the National Association as the regional representative may select an alternate who may represent the Southwest Region but who shall not be able to vote except as the elected representative directs.
 - D. Perform such duties as assigned by the President of the National Association and National Association By-Laws.
2. Southwest Regional President-Elect/Program Chair. The Southwest Regional President-Elect/Program

Chair an elected officer of the Southwest Region, The School of Southwest Regional President-Elect/Program Chair shall be the Host School for the meeting to be held while they serve as Program Chair. The duties of the Southwest Regional President-Elect/Program Chair include those responsibilities identified by the Southwest Region By-Laws and the Southwest Regional Coordinating Committee. The duties include:

- A. Primary responsibility for the details of planning, organizing, and conducting the Southwest Region Annual Meeting. The Southwest Regional President-Elect/Program Chair shall be responsible for the technical program of the meeting, for the scheduling of sessions, for any fees to be charged, for preparing a budget for the Southwest Region Annual Meeting, and for any other matter which may relate to conducting the Southwest Region Annual Meeting commensurate with the standards and ideals of the National Association.
 - B. Preparation and presentation of a financial report of the Southwest Region Annual Meeting at the conclusion of the Annual Meeting to the Southwest Regional President in time for the August meeting of the Executive Committee of the National Association.
 - C. Responsibility for other duties and activities as may be determined by the Southwest Regional Coordinating Committee.
3. Immediate Past Regional President. The Immediate Past Southwest Regional President shall perform those duties required by the National Association By-Laws or assigned by the Regional President.
4. Secretary-Treasurer. The Secretary-Treasurer is an elected officer of the Southwest Region and is responsible for supervising the financial management of the Southwest Region, under the general direction of the Southwest Regional Coordinating Committee. The Secretary-Treasurer shall serve in that office three years and shall be eligible for re-election. The duties of the Secretary-Treasurer include those responsibilities identified by the National Association and the Southwest Region By-Laws and the Southwest Region By-Laws and the Southwest Regional Coordinating Committee. The duties include:
- A. Assisting the newly-elected Southwest Regional President in preparing the budget detailing the financial resources and requirements for the next fiscal year.
 - B. Assisting the newly-elected Southwest Regional President in maintaining Southwest Region records related to regional financial resources and expenditure requirements.
 - C. Handling any necessary pre-registration and regular registration activities associated with the Southwest Region Annual Meeting.
 - D. Preparing the minutes of the meetings of the Southwest Regional Coordinating Committee and the Southwest Region Annual Business Meeting.
 - E. Reporting annually to the regional membership on the financial affairs of the Southwest Region.
6. Historian. The Historian is an elected officer of the Southwest Region and is responsible for maintaining historical documents relating to the administrative and financial activities of the Southwest Region, under the general direction of the Southwest Regional Coordinating Committee. The Historian shall serve in that office three years and shall be eligible for re-election. The duties of the Historian include those responsibilities identified by the Southwest Regional By-Laws and the Southwest Regional Coordinating Committee. The duties include:

- A. Collecting and maintaining a historical collection of information related to the administrative and financial activities of the Southwest Region. The information should be maintained at the Historian's place of employment and should include, but is not limited to, the following:
 1. Current and Prior Southwest Region By-Laws
 2. Southwest Regional Meeting Programs
 3. Southwest Regional Meeting Proceedings
 4. Minutes from the Business Meetings of the Southwest Region and the Southwest Regional Coordinating Committee
 5. Southwest Region Budgets and Financial Reports
 6. Secretary-Treasurer Reports to the Membership
 - B. Attending each annual meeting of the Southwest Region and participating as an ex officio (non-voting) member in scheduled meetings of the Southwest Regional Coordinating Committee held during the annual meeting.
 - C. Making available at all Southwest meetings items V.5.A. (1) through V.5.A. (6) for the immediate past three years for purposes of background research that may be requested by the Coordinating Committee or other members of the Southwest Region of the American Accounting Association.
7. Southwest Regional Council Representative. A region shall be represented on the Council of the Association by a representative. Council members serve a minimum of three years and are eligible for one additional three-year term. The Council Representative is a member of the governing body of the segment. If the Council Representative is unable to attend a Council meeting, the segment's officers may send an alternate who shall have all of the voting rights of an elected representative
 8. Filling of Vacancies. In the event that a member of the Southwest Regional Coordinating Committee is unable to serve, the duties shall be assigned to another person selected by the Southwest Regional Coordinating Committee, except that when the Southwest Regional President cannot serve, the duties shall be assumed by the current Southwest Regional President-Elect.

VI. COMMITTEES

1. The Southwest Regional Coordinating Committee
 - A. The Southwest Regional Coordinating Committee shall consist of ten members as follows: The Regional President; the Regional President-Elect/Program Chair; the Immediate Past Regional President; the Regional Program Chair-Elect, the Regional Secretary-Treasurer; the Regional Council Representative, the Regional Historian, the Regional Webmaster and two at large members. The Regional President shall serve as Chair of the Regional Committee. This arrangement is designed to create a continuity of membership on the Regional Committee. Five members of the Regional Committee shall constitute a quorum. The terms of office shall coincide with the September 1-August 31 officer year of the National Association.
 - B. The Regional Committee shall be responsible for directing the affairs of the Southwest Region and shall formulate such plans, policies, and procedures as needed to achieve the Southwest Region's purpose and objectives. The Regional Committee shall meet at least once a year on the day prior to

the Southwest Region's Annual Business Meeting.

- C. The Regional Committee operates under the direction of and reports directly to the Executive Committee of the National Association which shall formulate policies, rules and regulations governing the Southwest Region in general.
- D. Two at large members shall be elected to serve for two-year terms with alternating election years. The first year two members shall be elected, one for a one-year term, the other for a two-year term in the year the new positions are approved.

2. Committee on Nominations

- A. The Committee on Nominations shall consist of at least six members: The two most recent Past Regional Presidents who are willing and able to serve and four persons to be elected at the Southwest Region's Annual Business Meeting. Candidates for election to the Committee on Nominations shall be proposed and seconded from the floor. The Committee on Nominations shall be chaired by the most senior, in service, of the Past Regional Presidents serving. The Committee on Nominations shall nominate candidates for all elective offices of the Southwest Region. The Committee on Nominations shall also act on other posts that do not require election by the membership but do require approval of the Southwest Region.
- B. The Committee on Nominations formulated at each annual regional business meeting shall prepare for the election to be held at the next annual regional business meeting. Members of the Committee on Nominations shall not be eligible for nomination to any office while serving on the Committee.

3. Program Committee

The Program Committee shall be appointed as necessary by the Southwest Regional President-Elect/Program Chair. The Program Committee is responsible for assisting the Southwest Regional President-Elect/Program Chair in planning, organizing, and conducting the Southwest Regional Annual Meeting. Sections may appoint regional representatives for the program committee in a specific area.

- 4. The Regional President may constitute committees and give specific functional charges to those committees in connection with any activity appropriate to the Southwest Region.

VII. NOMINATION, ELECTION AND APPROVAL PROCEDURES

- 1. A list of the nominations and approvals made by the Committee on Nominations shall be published to the regional membership approximately 30 days prior to the annual business meeting. Additional nominations for an elected office may be made by a petition signed by not fewer than twenty-five members of the Southwest Region, submitted to the Regional President prior to the beginning of the annual business meeting. Persons so nominated must have previously agreed to serve, if elected.
- 2. Elections for regional elected office shall be conducted by written ballot of the members present at the Southwest Region annual business meeting in accordance with Robert's Rules of Order.
- 3. Elections of the four members of the Committee on Nominations may be executed by a voice vote.
- 4. Only members (not including associate members) of the Southwest Region shall be eligible to vote. A majority vote of members present and voting at the Southwest Region Annual Business Meeting shall constitute election.

5. Election procedures related to specific elected positions include:

- A. Regional President. The Regional President shall assume office after serving a term as Regional President-Elect/Program Chair.
- B. Regional President-Elect/Program Chair. The Regional President-Elect/Program Chair shall assume office after servicing a term as Program Chair-Elect.
- C. Regional Program Chair-Elect. The Program Chair-Elect is elected in the following manner.
 - (1) At the annual business meeting, the Committee on Nominations shall nominate a person for the office of Program Chair-Elect. The school of the Program Chair-Elect shall become the Host School for the meeting to be held when the member becomes Program Chair.
 - (2) The election shall be by voice vote if only one nomination is made or by written ballot if two or more nominations are made. A majority vote of the members present and voting will constitute election.
- D. Secretary-Treasurer. The Committee on Nominations shall nominate at least one person for the office of Secretary-Treasurer. Secretary-Treasurer term is three years and may serve consecutive terms and/or be reelected after a break in service.
- E. Historian. The Committee on Nominations shall nominate at least one person for position of Historian. Historian term is three years and may serve consecutive terms and/or be reelected after a break in service.
- F. Webmaster. The Committee on Nominations shall nominate at least one person for the position of Webmaster. Webmaster is a three-year position and may serve consecutive terms and/or be reelected after a break in service.
- G. Council Representative. The Committee on Nominations shall nominate at least one person for the position of Council Representative. Council member serves a minimum of three years and is eligible for one additional three-year term.
- H. Coordinating Committee Member at-Large. The Committee on Nominations shall nominate at least one person for the position of Coordinating Committee Member at-Large. Member at-Large may serve consecutive terms and/or be reelected after a break in service. A former officer of the region may serve as a member at-large after they have been off the Coordinating Committee for at least 3 years.

VIII. SOUTHWEST REGIONAL ANNUAL MEETING

- 1. The Southwest Region shall hold an annual meeting at such time and place as may be determined by the Regional Committee.
- 2. The annual meeting shall be for not less than two days, including appropriate time for the annual business meeting, and shall be at a time and place which will not detract from attendance at a meeting of the National Association. The tentative program for the regional meeting shall be published to the regional membership approximately 30 days prior to the meeting.
- 3. All costs of the annual meeting shall be borne by the Southwest Region. Any surplus funds from the annual meeting shall accumulate to the Southwest Region. All Southwest Region funds will be maintained in the National Association bank account and disbursed upon authorization from the Southwest Regional

President or Secretary- Treasurer.

IX. SOUTHWEST REGION MEMBERSHIP IN REGIONAL ASSOCIATIONS

1. The Southwest Region may become a member of a regional organization comprised of similar regional associations representing one or more academic disciplines which has been established for the sole purpose of assisting its member organizations in the planning, organizing and conducting of their annual regional meeting at one location during the same time period. The Southwest Region shall be represented to such an organization by the Regional President-Elect, if one representative is required, and by the Regional President also if two representatives are required.
2. Membership in such a regional organization of academic disciplines is subject to a majority vote of the members present and voting at a Southwest Region annual business meeting using a written ballot. Any proposal affecting the Southwest Region's membership in such a regional organization of academic disciplines must be circulated to the entire regional membership at least 30 days prior to the annual business meeting at which the matter will be voted on.

X. BY-LAWS REVISIONS AND AMENDMENTS

1. By-Laws of the Southwest Region may be amended by a 2/3 vote of those members in attendance and voting at the Southwest Region Annual Business Meeting or by a 2/3 vote of those members voting via mail, email, facsimile or electronic vote.
2. Amendments to the By-Laws may be proposed by any group of 25 or more members or by a committee established at the direction of the Southwest Regional President, but such changes should be distributed to the entire regional membership at least 30 days prior to the Southwest Region Annual Business Meeting. Distribution may be via email, posting on the region's web site, or other method deemed appropriate by the regional president.

XI. VOTING

Voting on items that require a membership vote may be conducted via hard copy or voice vote at a regional meeting, by mail, email, facsimile or an electronic vote. Voting methodology will be determined by the president, in consultation with the region's officers.