

2022 Bylaws Amendments Proposals – As of April 12, 2022			
Current AAA Bylaws (As Revised – 2011)	Proposed Changes (non-cleanup changes in bold-faced font)	Source/Rationale for Changes	Proposed Bylaws
<p>I. Name of Organization. The name of this organization shall be the American Accounting Association. The form of organization shall be that of a non-profit association, incorporated under the laws of the State of Illinois.</p>			
<p>II. The Purposes and Objectives of the Association Shall Be: To further the discipline and profession of accounting through thought leadership in education, research, and service.</p>	Specify service to both the accounting profession and society.	Cleanup	<p>II. The Purposes and Objectives of the Association Shall Be: To further the discipline and profession of accountancy through thought leadership in education, research, and service to the accounting profession and society.</p>
<p>III. Membership. Admission to the Association shall be subject to such conditions as the Board of Directors may determine. There shall be three classes of membership: (1) Regular Members, (2) Life Members, and (3) Student Members. The Board of Directors has the authority to create membership sub-categories based on the organization's strategy.</p> <p>Regular Members and Life Members are eligible to vote, hold offices, and participate in all activities of the Association. Student Members may participate in activities of the Association, except they may not vote in elections conducted by the Association, serve as committee members, or hold an elective or appointed office.</p> <p>Life Members. Honorary life memberships may be granted by the Board of Directors to individuals who have been long-time members of the Association.</p> <p>Student Members. Students, during the period of matriculation in a post-secondary program, shall be eligible for Student Membership in the Association. The application must be accompanied</p>	Details of student membership should be moved to policies/procedures rather than bylaws.	Cleanup	<p>III. Membership. Admission to the Association shall be subject to such conditions as the Board of Directors may determine. There shall be three classes of membership: (1) Regular Members, (2) Life Members, and (3) Student Members. The Board of Directors has the authority to create membership sub-categories based on the organization's strategy.</p> <p>Regular Members and Life Members are eligible to vote, hold offices, and participate in all activities of the Association. Student Members may participate in activities of the Association, but they may not vote in elections conducted by the Association, serve as voting committee members, or hold an elective or appointed office.</p> <p>Life Members. Honorary life memberships may be granted by the Board of Directors to individuals who have been long-time members of the Association.</p> <p>Student Members. Students, during the period of matriculation in a post-secondary program,</p>

<p>by a certification of his/her student status by the applicant. Student Membership may include a subscription to one or more Association journals, as determined by the Board of Directors.</p>			<p>shall be eligible for Student Membership in the Association.</p>
<p>IV. Dues. Dues shall be determined by the Board of Directors with the approval of the Council. Dues categories shall be structured to reflect the organization's strategy and to increase participation of classes of individuals facing varying economic conditions. Dues shall be payable in advance at the beginning of each membership year.</p>	<p>Dues payable date should be policies/procedures, not bylaws.</p>	<p>Cleanup</p>	<p>IV. Dues. Dues shall be determined by the Board of Directors with the approval of the Council. Dues categories shall be structured to reflect the organization's strategy and to increase participation of classes of individuals facing varying economic conditions.</p>
<p>V. The Board of Directors. The Board of Directors shall consist of: the President; the President-Elect; the Immediate Past President; the Vice President-Finance; the Vice President-Finance-Elect; the Vice President of Research and Publication; the Vice President of Education; and five additional Board members. The President-Elect and Vice President-Finance-Elect automatically become President and Vice President-Finance respectively, at the end of their one-year elect terms. All officers shall serve for three years, except in the case of appointments to fill vacancies. Interim vacancies shall be filled by action of the Board of Directors. The Executive Director and the President-Elect nominee are ex-officio nonvoting members of the Board of Directors.</p>	<p>Last sentence should be moved to second sentence for clarity. Replace "President elect nominee" with Council Chair in this sentence. Clarify first sentence is voting members.</p> <p>Add the VP of DEI</p> <p>Remove Immediate from Past President.</p> <p>Also: quorum and voting rules accidentally left out in 2011 vote, add back.</p>	<p>Cleanup</p>	<p>V. The Board of Directors. The Board of Directors shall consist of the following voting members: the President; the President-Elect; the Past President; the Vice President-Finance; the Vice President-Finance-Elect; the Vice President of Research and Publication; the Vice President of Education; the Vice President of Diversity, Equity, and Inclusion; and four additional directors. There are two ex officio nonvoting members: the Council Chair and the Chief Executive Officer. The President-Elect and Vice President-Finance-Elect automatically become President and Vice President-Finance respectively, at the end of their one-year elect terms. All officers shall serve for three years, except in the case of appointments to fill vacancies. Interim vacancies shall be filled by action of the Board of Directors until the next annual election or the end of the original term. Seven voting members shall constitute a quorum. Issues shall be decided by a simple majority vote of those present.</p>
<p>VI. The Management Team of the Board of Directors: The Management Team of the Board of Directors shall consist of the Past President, President, President-Elect, Vice President of Finance, President-Elect nominee, and the Executive Director. The President shall chair the Management Team's meetings. Duties of the</p>	<p>Remove President-elect nominee and add Council Chair and VP-Finance Elect as ex officio nonvoting members. (President-elect elect may be invited as an observer, but that is in</p>	<p>Cleanup</p>	<p>VI. The Management Team of the Board of Directors. The Management Team of the Board of Directors shall consist of the following voting members: the Past President, President, President-Elect, Vice President of Finance, and the Chief Executive Officer. The Vice President-Finance Elect and the Council Chair serve as ex-</p>

<p>Management Team include responsibility for coordinating and evaluating progress on the Association's strategic plan and creating the call for nominations for all Board members of the Association as subsequently approved by the Board of Directors.</p>	<p>policies/procedures rather than bylaws).</p> <p>Add omitted duties: planning agendas for the Board and Council meetings; advising the President-elect on committee and task force appointments. Clarify wording on call for nominations.</p>		<p>officio non-voting members. The President shall chair the Management Team's meetings. Duties of the Management Team include responsibility for coordinating and evaluating progress on the Association's strategic plan, forming agendas for Board and Council meetings, advising the President-Elect on committee and task force appointments, and drafting the call for nominations for all Board members of the Association for subsequent approval by the Board of Directors.</p>
<p>VII. Duties of the Members of the Board of Directors.</p> <p>President. The President shall be responsible for administering the affairs of the Association. The President of the Association shall act as chair of the Board of Directors. The President shall preside at the annual business meeting of the Association. Except for committee members appointed by the Council (see Section IX) and previously appointed to terms that have not yet expired, the President shall have the authority to appoint members to committees and task forces, and, at his/her discretion, to remove members of committees and task forces. The President shall serve in that office for one year.</p> <p>President-Elect. The President-Elect shall present to the Board of Directors recommendations for committee activities for the year with related charges and supporting budget. The budget shall also be presented to the Council for its recommendations. The President-Elect shall appoint members to serve on committees and task forces during his/her term of office, except for committee members appointed by the Council (see Section IX) and those previously appointed to terms that have not yet expired. The President-Elect shall serve in that office for one year.</p>	<p>Remove details that should be in policies/procedures rather than bylaws.</p> <p>Clarify that the President, President-elect and Past President all have responsibilities for implementation of the Association's strategy – wording is unclear because it is housed only under the Past President paragraph. Also clarify that the Management Team advises President-elect on committee and task force appointments.</p> <p>Clarify that VP-Finance provides financial reports to the Board, Council and membership.</p> <p>All directors serve as liaisons to some committees but only VP Education position includes liaison mention; part of</p>	<p>Cleanup except for the proposed change in who votes to fill a vacancy when the President-elect cannot serve.</p> <p>Vacancy change: Past bylaws required a membership vote when a President-elect became unable to continue service; the suggested change is to a Council vote.</p> <p>Rationale: This provision comes into play in the rare event when the President-elect cannot become President due to serious illness, death, or other emergency. Given that all segments now elect their own member of Council, a Council vote would provide a representative affirmation of the candidate and could be convened quicker than a membership vote, which would be helpful in an emergency situation.</p> <p>Rationale: VP DEI added as permanent member of the Board. To keep the number of Board members consistent the number of Directors was reduced to four.</p>	<p>VII. Duties of the Members of the Board of Directors.</p> <p>President. The President of the Association shall act as chair of the Board of Directors and lead efforts to set the Association's strategy. The President shall preside at the annual business meeting of the Association. Except for committee members appointed by the Council (see Section IX) and previously appointed to staggered terms that have not yet expired, the President shall have the authority to appoint members to committees and task forces, and, at his/her discretion, to remove members of committees and task forces. The President shall serve in that office for one year.</p> <p>President-Elect. The President-Elect shall assist the President and Past President in their efforts to set the Association's strategy. The President-Elect, with the advice of the Management Team, shall appoint members to serve on committees and task forces during his/her term of office, except for committee members appointed by the Council (see Section IX) and those previously appointed to staggered terms that have not yet expired. The President-Elect shall serve in that office for one year.</p>

<p>Past President. The Past President serves on the AAA Nominations Committee and assists the President and President-Elect in their efforts to implement the Association's strategy. The Past President shall serve in that office for one year.</p> <p>Vice President-Finance. The Vice President-Finance chairs the standing Finance Committee (see Section IX). The Vice President-Finance is responsible for supervising the financial management of the Association, under the general direction of the Board of Directors. The Vice President-Finance shall assist the President-Elect in preparing the budget outlining the financial resources and requirements for the next fiscal year. The Vice President-Finance shall report annually to the membership on the financial affairs of the Association. The Vice President-Finance shall serve for two years after serving one year as Vice President-Finance-Elect.</p> <p>During the first year of the Vice President-Finance's two-year term, the AAA Nominations Committee shall nominate a Vice President-Finance-Elect to serve during the final year of the Vice President-Finance's two-year term. The Vice President-Finance-Elect shall assume the vice presidency (and chair of the Committee on Finance) upon the expiration of the Vice President-Finance's term. The Vice President-Finance-Elect shall serve as a member of the Finance Committee and shall perform other duties as assigned by the Vice President-Finance.</p> <p>Vice President-Education. The Vice President-Education shall be responsible for developing and administering programs in accounting education. He/she shall chair the standing Education Committee, be responsible for liaison between the Board of Directors and committees designated</p>	<p>procedures and policies so need not be in bylaws.</p> <p>Additional Board Members: change Vice Presidents (pre-2011 all directors other than presidents were VPs) to Directors.</p> <p>Executive Director: change name from ED to Chief Executive Officer (CEO) of the AAA.</p> <p>President-Elect Vacancy: change to Council vote</p> <p>Add VP DEI position</p> <p>Changed number of Directors from 5 to 4</p>		<p>Past President. The Past President serves on the AAA Nominations Committee and assists the President and President-Elect in their efforts to set the Association's strategy. The Past President shall serve in that office for one year.</p> <p>Vice President-Finance. The Vice President-Finance chairs the standing Finance Committee (see Section IX). The Vice President-Finance is responsible for supervising the financial management of the Association, under the general direction of the Board of Directors. The Vice President-Finance shall assist the President-Elect in preparing the budget outlining the financial resources and requirements for the next fiscal year. The Vice President-Finance shall periodically report to the Board, the Council, and membership on the financial affairs of the Association. The Vice President-Finance shall serve for two years after serving one year as Vice President-Finance-Elect.</p> <p>During the first year of the Vice President-Finance's two-year term, the AAA Nominations Committee shall nominate a Vice President-Finance-Elect to serve during the final year of the Vice President-Finance's two-year term. The Vice President-Finance-Elect shall assume the vice presidency (and chair the Finance Committee) upon the expiration of the Vice President-Finance's term. The Vice President-Finance-Elect shall serve as a member of the Finance Committee and shall perform other duties as assigned by the Vice President-Finance.</p> <p>Vice President-Education. The Vice President-Education shall be responsible for developing and administering programs in accounting education. The Vice President-Education shall</p>
---	--	--	---

by the President, and interact with national and international accounting education bodies. The Vice President-Education shall serve in that office for three years.

Vice President-Research and Publications. The Vice President-Research and Publications shall be responsible for developing and administering programs that advance accounting research. He/she shall chair the standing Research Committee, be a member of the Publications Committee, be liaison between the Board of Directors and committees designated by the President, and interact with the Research Directors of other national and international accounting organizations. The Vice President-Research shall serve in that office for three years.

Additional Board Members. Five Board members shall perform whatever duties are assigned by the Board of Directors as reflected in their respective call for nominations. Each Vice-President shall serve in that office for three years. Three of the additional Board members will be nominated by the Council (see Section VIII). The remaining two will be nominated by the AAA Nominations Committee as outlined in Section IX.

Executive Director. The Executive Director, an ex officio, nonvoting member of the Board of Directors, shall be responsible for the operation of the Administrative office of the Association and shall report to the Board of Directors on all operating matters. Minutes of the meetings of the Board of Directors, of the Council, and of the annual business meeting shall be the responsibility of the Executive Director, and shall be made publicly available to AAA members. The Board of Directors is responsible for appointing and conducting the annual evaluation of the Executive Director.

chair the standing Education Committee and interact with national and international accounting education bodies. The Vice President-Education shall serve in that office for three years.

Vice President-Research and Publications. The Vice President-Research and Publications shall be responsible for developing and administering programs that advance accounting research. The Vice President-Research and Publications shall be a member of the standing Research and Publications Committee and interact with the Research Directors of other national and international accounting organizations. The Vice President-Research and Publications shall serve in that office for three years.

Vice President-Diversity, Equity, and Inclusion. The Vice President-Diversity, Equity, and Inclusion shall be responsible for working with the AAA Board, staff and DEI Committee to develop, assess and oversee programs that advance diversity, equity, and inclusion. The Vice President-Diversity, Equity, and Inclusion shall chair the Diversity, Equity, and Inclusion Committee and interact with DEI leaders or designated representatives of other national and international accounting organizations. The Vice President-Diversity, Equity, and Inclusion shall serve in that office for three years.

Additional Directors. Four additional directors shall perform whatever duties are assigned by the Board of Directors as reflected in their respective call for nominations. Each additional director shall serve in that office for three years. Each year one of the additional Director position will be nominated by Council (see Section VIII). The remaining Director positions

<p>Filling of Vacancies. In the event that a member of the Board of Directors, other than the President, is unable to serve their full term, the duties shall be assigned to another person selected by the Board of Directors. When the President cannot serve, then the duties shall be assumed by the most recent Past President who is willing to serve. When the President-Elect is not able to serve, the AAA Nominations Committee will nominate another candidate who will be affirmed by a vote of the membership.</p>			<p>will be nominated by the AAA Nominations Committee as outlined in Section IX.</p> <p>Chief Executive Officer (CEO). The Chief Executive Officer (CEO) of the Association is an ex officio, nonvoting member of the Board of Directors. The CEO shall be responsible for the operation of the Administrative office of the Association and shall report to the Board of Directors on all operating matters. Minutes of the meetings of the Board of Directors, of the Council, and of the annual business meeting shall be the responsibility of the CEO, and shall be made publicly available to AAA members. The Board of Directors is responsible for appointing and conducting the annual evaluation of the CEO.</p> <p>Filling of Vacancies. In the event that a member of the Board of Directors, other than the President or President-Elect, is unable to serve their full term, the duties shall be assigned to another person selected by the Board of Directors. When the President cannot serve, then the duties shall be assumed by the most recent Past President who is willing to serve. When the President-Elect is not able to serve, the AAA Nominations Committee will nominate another candidate who will be affirmed by a vote of the Council.</p>
<p>VIII. Council. A Council shall assist the Board of Directors in governance of the Association. The functions of the Council shall be in part advisory and in part decision-making, with day-to-day decisions made by the President, the Executive Director, and the Board of Directors. The Council shall normally meet quarterly, either virtually or in person. One such meeting shall be held at the annual meeting. Members of the Council shall begin their term at the conclusion of the annual meeting of the Association.</p>	<p>Remove "A" in first sentence. Remove details about number of meetings and virtual or in person – belongs in policies/procedures.</p> <p>Add an opening phrase for clarity to the council composition list. Clarify that</p>	<p>Cleanup.</p> <p>Cleanup: Counsel pointed out that bylaws duties are in section 15 for both the board and council, so should be removed here.</p>	<p>VIII. Council. Council shall assist the Board of Directors in governance of the Association. The functions of the Council shall be in part advisory and in part decision-making, with day-to-day decisions made by the President, the Chief Executive Officer, and the Board of Directors. Members of the Council shall begin their term at the conclusion of the annual meeting of the Association.</p>

<p>Council Chair. The Council Chair will serve for one year. The Council Chair, assisted by Council Chair-Elect and the Past Council Chair, will preside over Council meetings. Council Policies and Procedures will identify the processes for electing the Council Chair. Members of the Board of Directors may not serve as Council Chair.</p> <p>Council Composition and Length of Service</p> <ol style="list-style-type: none"> 1. Board of Directors members during their terms of office 2. Representatives of Segments (i.e., Regions and Sections) of the Association 3. At-Large Representatives of the international members of the Association <p>Each Association Segment will have one representative on Council. Council members will be elected by members of their Segment to each serve a three-year term, with approximately one-third of the Council elected each year. Board of Directors will appoint two international members to the Council.</p> <p>Council Duties</p> <ol style="list-style-type: none"> 1. Propose Bylaws changes for submission to the Board of Directors and act upon Bylaws changes submitted to it by the Board of Directors before submission to the members. 2. Approve changes in dues. 3. Approve major decisions when referred to the Council by the Board of Directors. 4. Elect five members of the AAA Nominations Committee (see Section IX). Current Council members are not eligible to serve on the AAA Nominations Committee. 5. Review the annual budget of the organization and make recommendations thereon to the President-Elect. 6. Review for approval all AAA advocacy positions. 	<p>the two international members appointment by the Board are the At-Large members in the composition list.</p> <p>Duty #1 is specified in Section XV and should be removed here. Duty #8 needs to be reworded for clarity, with similar changes needed to Council Ballot Committee #3. Remove procedural detail about forwarding the names, should be in policies/procedures rather than bylaws.</p>		<p>Council Chair. The Council Chair will serve for one year. The Council Chair, assisted by Council Chair-Elect and the Past Council Chair, will preside over Council meetings. Council Policies and Procedures will identify the processes for electing the Council Chair. Members of the Board of Directors may not serve as Council Chair.</p> <p>Council Composition and Length of Service Council shall consist of:</p> <ol style="list-style-type: none"> 1. Board of Directors members during their terms of office 2. Representatives of Segments (i.e., Regions and Sections) of the Association 3. Two At-Large Representatives of the international members of the Association <p>Each Association Segment will have one representative on Council. Council members will be elected by members of their Segment to each serve a three-year term, with approximately one-third of the Council elected each year. The Board of Directors will appoint the At-Large Representatives of the international members to Council.</p> <p>Council Duties</p> <ol style="list-style-type: none"> 1. Approve changes in dues. 2. Approve major decisions when referred to the Council by the Board of Directors. 3. Elect five members of the AAA Nominations Committee (see Section IX). Current Council members are not eligible to serve on the AAA Nominations Committee. 4. Review the annual budget of the organization and make recommendations thereon to the Vice-President of Finance. 5. Review for approval all AAA advocacy positions.
--	---	--	--

<p>7. Populate all Association-wide awards committees.</p> <p>8. Each year nominate an AAA member for a three-year term on the Board of Directors and forward the name to the AAA Nominations Committee for inclusion in the slate put before the membership.</p> <p>9. Regularly monitor AAA member views on the AAA strategic plan and report to the Board of Directors.</p> <p>10. Monitor periodic Segment reports (see Section XIII) and recommend to the Board of Directors creation of or dissolution of Segments due to membership demand or lack thereof, fiscal feasibility, and/or compliance with AAA Bylaws, policies, or procedures.</p> <p>11. Other activities to advance the AAA strategy as directed by the Board of Directors.</p> <p>Council Standing Committees</p> <p>1. Council Committee on Awards Committees shall populate Association-wide awards committees.</p> <p>2. Advocacy Review Committee shall review positions forwarded by Association-level committees for suitability to represent an Association-level position. Position papers or letters approved by this committee will be designated as representing official positions of the AAA.</p> <p>3. Council Ballot Committee shall identify at least two member names each year, who meet the criteria of the call for nominations approved by the Board of Directors, to serve on the Board of Directors. The names shall be sent to the AAA Nominations Committee to be placed on the AAA ballot for a member of the Board of Directors.</p> <p>Quorum and Voting. Sixty percent of the members of the Council shall constitute a quorum. Issues shall be decided by a simple majority vote of those present.</p>			<p>6. Populate all Association-wide awards committees.</p> <p>7. Each year select at least two nominees for the three-year term Director seat up for election on the Board of Directors.</p> <p>8. Regularly monitor AAA member views on the AAA strategic plan and report to the Board of Directors.</p> <p>9. Monitor periodic Segment reports (see Section XIII) and recommend to the Board of Directors creation of or dissolution of Segments due to membership demand or lack thereof, fiscal feasibility, and/or compliance with AAA Bylaws, policies, or procedures.</p> <p>10. Other activities to advance the AAA strategy as directed by the Board of Directors.</p> <p>Council Standing Committees</p> <p>1. Council Committee on Awards Committees shall populate Association-wide awards committees.</p> <p>2. Advocacy Review Committee shall review positions forwarded by Association-level committees for suitability to represent an Association-level position. Position papers or letters approved by this committee will be designated as representing official positions of the AAA.</p> <p>3. The Council Ballot Committee shall consist of all of Council except the Board of Directors. The Committee shall select at least two member names each year, who meet the criteria of the call for director nomination approved by the Board of Directors.</p> <p>Quorum and Voting. Sixty percent of the members of the Council shall constitute a quorum. Issues shall be decided by a simple majority vote of those present.</p>
---	--	--	--

<p>IX. Association Standing Committees. The following standing committees shall be established and report to the Board of Directors. Each standing committee (except Nominations and Research and Publications) shall consist of nine members, each of whom shall normally serve a three-year term, with one-third of the committee members appointed each year.</p> <p>Finance Committee. The Finance Committee shall consist of the Vice President-Finance, the Vice President Finance-Elect, and other members with staggered terms. The Committee shall monitor the financial condition and goals of the Association, and assist in achieving the Strategic Plan.</p> <p>Education Committee. The Education Committee shall study and report upon all matters of concern to the Association in the field of accounting education as directed by the President and the Board of Directors. The Education Committee makes policy recommendations to the Board of Directors about the development of education-related activities designed to enhance world-wide education in accounting including, but not limited to curricula, course delivery, faculty development, etc. The committee shall align the strategic direction of all Association-level committees related to education with the organization's Strategic Plan.</p> <p>Research Committee. The Research Committee shall study and report upon all matters of concern to the Association related to research, as directed by the President and the Board of Directors. The Research Committee makes policy recommendations to the Board of Directors about the development of research-related activities designed to enhance world-wide research in accounting including, but not limited to PhD programs, faculty development, research</p>	<p>Board of Directors is part of Council so need not say Council and Board</p> <p>Add Audit Committee as a standing committee. It is currently under “Committees and Task Forces” on the AAA website.</p> <p>Combine Research Committee and Publication Committee into one committee: Research and Pblication Committee</p> <p>Add Diversity, Equity, and Inclusion Committee as a standing committee.</p>	<p>Cleanup</p> <p>Rationale: This is different from a task force, is part of governance, and required to continue as an organization. There fore it should be included as an Association Standing Committee.</p> <p>Rationale: Both committees are under the direction of the Vice-President of Research and Publication.</p> <p>Rationale: DEI Committee was added to match the addition of the VP DEI.</p>	<p>IX. Association Standing Committees. The following standing committees shall be established and report to the Board of Directors. Each member of a standing committee shall normally serve a three-year term, with one-third of the committee members appointed each year.</p> <p>Finance Committee. The Finance Committee shall consist of the Vice President-Finance, the Vice President Finance-Elect, and other members with staggered terms for a total of nine members. The Committee shall monitor the financial condition and goals of the Association, and assist in achieving the Strategic Plan.</p> <p>Education Committee. The Education Committee shall study and report upon, and make policy recommendations, on all matters of concern to the Association in the field of accounting education as directed by the President and the Board of Directors. The Committee shall be advisory to the Center for Advancing Accounting Education. The committee shall consist of nine members.</p> <p>Research and Publications Committee. The Research and Publications Committee shall study and report upon all matters of concern to the Association related to research and publications, as directed by the President and the Board of Directors. The committee shall consist of seven members, the Vice President-Research and Publications, and a chair, all serving three-year terms. Committee members shall have staggered three-year terms, with two members being appointed each year.</p> <p>Governance Committee. The Governance Committee shall review proposed amendments</p>
--	---	--	---

<p>recognition, etc. The committee shall align the strategic direction of all Association-level committees related to research with the organization's Strategic Plan.</p> <p>Governance Committee. The Governance Committee shall review proposed amendments to the Association's governing documents to assure clarity, consistency, and legal compliance, and advise the Board of Directors on changes in the governing documents. The President-Elect is an ex-officio member of the governance committee.</p> <p>Nominations Committee. The Nominations Committee shall nominate candidates for elective offices of the Association. It shall consist of the two most recent Past Presidents willing and able to serve and five members elected by the Council. The five elected members cannot be current members of either the Council or the Board of Directors. The Nominations Committee shall be chaired by the most senior, in service, of the Past Presidents serving. Members of the Nominations Committee are not eligible for nomination. Rank-and-file may nominate persons to the Nominations Committee.</p> <p>Publications Committee. The Publications Committee shall study and report to the Board of Directors on all operating matters concerning Association publications including, but not limited to providing slates of candidates for the Board of Directors regarding decisions to appoint each of the Managing Editors of The Accounting Review, Accounting Horizons, and Issues in Accounting Education. The committee shall consist of seven members, the Vice President-Research and Publications, and a chair, all serving three-year terms. Committee members shall have staggered three-year terms, with two members being appointed each year.</p>			<p>to the Association's governing documents to assure clarity, consistency, and legal compliance, and advise the Board of Directors on changes in the governing documents. The committee shall consist of nine members. The President-Elect is an ex-officio non-voting member of the governance committee.</p> <p>Nominations Committee. The Nominations Committee shall nominate candidates for elective offices of the Association. It shall consist of the two most recent Past Presidents willing and able to serve and five members elected by the Council. The five elected members cannot be current members of the Council. The Nominations Committee shall be chaired by the most senior, in service, of the Past Presidents serving. Members of the Nominations Committee are not eligible for nomination. Any member may nominate persons to be considered for the Nominations Committee.</p> <p>Diversity, Equity, and Inclusion Committee. The Diversity, Equity, and Inclusion (DEI) Committee will support the American Accounting Association's efforts to become an inclusive academy and will continue to advance the vision of being inclusive Thought Leaders in Accounting. The committee shall consist of nine members. The Vice President-Diversity, Equity, and Inclusion serves as chair. The CEO is a voting member of the DEI Committee and the CIO is ex-officio, non-voting member of the DEI Committee.</p> <p>Audit Committee. The function of the Audit Committee is oversight. It is the AAA management's responsibility to maintain appropriate systems for accounting and internal control including internal control over financial</p>
---	--	--	---

			reporting, and the Auditor’s responsibility to plan and carry out the audit in accordance with auditing standards generally accepted in the United States. The Auditor is ultimately responsible to the Board of Directors and the Audit Committee, as representatives of AAA’s stakeholders. The committee shall consist of five members, the Vice President-Finance, the Vice President-Finance-Elect, or in years when there is no elect, the most recent past Vice President-Finance, Director Focusing on Academic/Practitioner Interaction who will serve as Chair, and two members with expertise in auditing or internal controls who are appointed prior to the Annual Meeting by the AAA Management Team.
X. Nomination and Elections Procedures. A list of the nominations made by the Committee on Nominations and the Council shall be published approximately ninety (90) days prior to the beginning of the election. The slate shall include at least two names for each position. Additional nominations may be made by a petition signed by not less than one hundred (100) members of the Association submitted to the Executive Director at least forty-five (45) days prior to the beginning of the election. Persons so nominated must previously have agreed to serve if elected. The membership of the Association shall be notified prior to the election of the nominations made by petition. Election shall take place by mail, facsimile, or electronic vote of the members.	Shorten times for nominations and vote.	Timing of election process is a holdover from original bylaws and is much longer than needed given modern communication and voting methods.	X. Nomination and Elections Procedures. A list of the nominations made by the Nominations Committee and the Council shall be published at least thirty (30) days prior to the beginning of the election. The slate shall include at least two candidates for each position. Additional nominations may be made by a petition signed by not less than one hundred (100) members of the Association submitted to the CEO at least fifteen (15) days prior to the beginning of the election. Persons so nominated must previously have agreed to serve if elected. The membership of the Association shall be notified prior to the election of the nominations made by petition. Election shall take place by mail, facsimile, or electronic vote of the members. The vote shall be open for at least thirty (30) days.
XI. Annual Meeting. The Association shall hold an annual meeting at such time and place as may be determined by the Board of Directors. The tentative program for the annual meeting shall be	Program publication timing should be in policies/procedures rather than bylaws.	Cleanup.	XI. Annual Meeting. The Association shall hold an annual meeting at such time and place as may be determined by the Board of Directors.

published approximately ninety (90) days prior to the meeting.			
<p>XII. Publications. The Association shall publish periodical journals that shall be devoted to matters consistent with the purposes and objectives of the Association. The Association may also publish other accounting materials as deemed appropriate by the Board of Directors. The Association shall not pay royalties on its publications.</p>			<p>XII. Publications. The Association shall publish periodical journals that shall be devoted to matters consistent with the purposes and objectives of the Association. The Association may also publish other accounting materials as deemed appropriate by the Board of Directors. The Association shall not pay royalties on its publications.</p>
<p>XIII. Segments of the Association. The Board of Directors may authorize the formation of Segments on the advice of Council. Segments are Regions or Sections. Regions are defined geographically by the Board of Directors. Sections represent interest groups. All Segments will be identified as part of the AAA (i.e. AAA Midwest Region) in all publications and communications. Each Segment will be governed by the Bylaws of the AAA and the common Bylaws for Segments. Every 3 to 5 years, each Segment will prepare a self-evaluation of its purpose and sustainability to support the strategic objectives of the overall organization.</p> <p>Organization. Each Segment shall have a Chair or President, a Chair-elect or President-elect, a Secretary /Treasurer, a Council Representative, and a Nominations Committee and such other officers and committees as the Segment shall determine.</p> <p>Council Representatives. A Segment 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</p>	<p>Change the name of the Committee on Nominations to Nominations Committee.</p>		<p>XIII. Segments of the Association. The Board of Directors may authorize the formation of Segments on the advice of Council. Segments are Regions or Sections. Regions are defined geographically by the Board of Directors. Sections represent interest groups. All Segments will be identified as part of the AAA (e.g., AAA Midwest Region) in all publications and communications. Each Segment will be governed by the Bylaws of the AAA and the common Bylaws for Segments. Every 5 years, each Segment will prepare a self-evaluation of its purpose and sustainability to support the strategic objectives of the overall organization.</p> <p>Organization. Each Segment shall have a Chair or President, a Chair-elect or President-elect, a Secretary /Treasurer, a Council Representative, and a Nominations Committee and such other officers and committees as the Segment shall determine.</p> <p>Council Representatives. A Segment shall be represented on the Council of the Association by a Representative. Council members serve an initial term 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</p>

of the voting rights of an elected representative (see below). The representative is responsible for reporting in a timely manner all relevant Council meeting information to the Segment's governing body.

Nomination and Election Procedures. The President or Chair and the Council Representative shall be elected by mail, facsimile, or electronic vote or at the annual business meeting of the Segment under Robert's Rules of Order. If, in addition to the nominee(s) proposed by the Nominations Committee, a person is nominated by petition signed by not less than twenty-five (25) members of the Segment, the election shall be by written or electronic ballot. Persons nominated by petition must previously have agreed to serve if elected. Only members of the Segment shall be eligible to vote.

Committee on Nominations. The Committee on Nominations shall consist of one or more immediate Past Vice-Presidents or Chairs (the most senior of whom shall chair the committee) and at least four (4) other persons to be elected at the annual business meeting of the Segment or, if no such election is made at such meeting, by majority vote of the Segment officers. Candidates for election to the Committee on Nominations shall be proposed and seconded from the floor. Members of the Committee on Nominations shall not be eligible for nomination to any Segment office while serving on the committee. The Committee on Nominations elected at each annual business meeting or by majority vote of the Segment officers shall prepare a list of nominees for the election to be held at the next annual meeting or by mail, facsimile, or electronic vote before the next annual meeting.

alternate who shall have all of the voting rights of an elected representative (see below). The representative is responsible for reporting in a timely manner all relevant Council meeting information to the Segment's governing body.

Nomination and Election Procedures. The President or Chair and the Council Representative shall be elected by mail, facsimile, or electronic vote or at the annual business meeting of the Segment under Robert's Rules of Order. If, in addition to the nominee(s) proposed by the Nominations Committee, a person is nominated by petition signed by not less than 25 members of the Segment, the election shall be by mail, facsimile or electronic ballot. Persons nominated by petition must previously have agreed to serve if elected. Only members shall be eligible to vote.

Nominations Committee. The Nominations Committee shall consist of one or more immediate Past Vice-Presidents or Chairs (the most senior of whom shall chair the committee) and at least four (4) other persons to be elected at the annual business meeting of the Segment or, if no such election is made at such meeting, by majority vote of the Segment officers. Candidates for election to the Nominations Committee shall be proposed and seconded from the floor. Members of the Nominations Committee shall not be eligible for nomination to any Segment office while serving on the committee. The Nominations Committee elected at each annual business meeting or by majority vote of the Segment officers shall prepare a list of nominees for the election to be held at the next annual meeting or by mail, facsimile, or electronic vote before the next annual meeting.

<p>President-Elect or Chair-Elect. A Segment will designate and elect a President-Elect or Chair-Elect as appropriate. The procedures prescribed for election of a President or Chair shall apply.</p> <p>Dissolution of Segments. The Board of Directors has responsibility to dissolve Segments on the advice of Council due to lack of membership, fiscal feasibility and/or violation of AAA Bylaws, policies, or procedures.</p>			<p>President-Elect or Chair-Elect. A Segment will designate and elect a President-Elect or Chair-Elect as appropriate. The procedures prescribed for election of a President or Chair shall apply.</p> <p>Dissolution of Segments. The Board of Directors has responsibility to dissolve Segments on the advice of Council due to lack of membership, fiscal feasibility and/or violation of AAA Bylaws, policies, or procedures.</p>
<p>XIV. Disposition of Assets. The Association shall be operated exclusively for the educational purposes for which it is organized. No part of the net earnings of the Association shall inure to the benefit of any person except as compensation for services, or as an allowance in furtherance of the purposes of the Association. In the event of dissolution of the Association, its net assets shall be distributed to an agency organized and operated exclusively for education purposes and of which no part of the net earnings inures to the benefit of any person except as compensation for services or as an allowance in furtherance of its purposes.</p>			<p>XIV. Disposition of Assets. The Association shall be operated exclusively for the purposes for which it is organized. No part of the net earnings of the Association shall inure to the benefit of any person except as compensation for services, or as an allowance in furtherance of the purposes of the Association. In the event of dissolution of the Association, its net assets shall be distributed to an agency organized and operated exclusively for education purposes and of which no part of the net earnings inures to the benefit of any person except as compensation for services or as an allowance in furtherance of its purposes.</p>
<p>XV. Amendment. Amendments to the Bylaws may be proposed by any individual member or group of members, by the Board of Directors, or by the Council. Proposals approved by both the Board of Directors and the Council or submitted by petition of not less than one hundred (100) members of the Association shall be presented for membership vote. Written notice of Bylaws amendments to be presented for membership vote shall be given to the members at least ninety (90) days prior to the vote. To be amended, a minimum of 10% of all eligible Association members as of the end of the prior fiscal year must vote and of the votes cast, at least two-thirds must be affirmative.</p>	<p>Specify the minimum length of the voting period.</p>	<p>Cleanup.</p>	<p>XV. Amendment. Amendments to the Bylaws may be proposed by any individual member or group of members, by the Board of Directors, or by the Council. Proposals approved by both the Board of Directors and the Council or submitted by petition of not less than one hundred (100) members of the Association shall be presented for a membership vote. Written notice of Bylaws amendments to be presented for membership vote shall be given to the members at least ninety (90) days prior to the vote. To be amended, a minimum of 10% of all eligible Association members as of the end of the prior fiscal year must vote and of the votes cast, at</p>

			least two-thirds must be affirmative. The vote shall be open for at least thirty (30) days.
--	--	--	---