

A Proposal of the APMAA CONSTITUTION AND BYLAWS

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Constitution and Bylaws of APMAA

Constitution and bylaws articulate the purpose of the organization and spell out the procedures followed for its orderly functioning. APMAA constitution contains the fundamental principles which govern its operation. APMAA bylaws establish the specific rules of guidance by which APMAA is to function. Every director is required to study the constitution and bylaws thoroughly. The study is a part of director training and transition. Since the needs of APMAA will change over time, the constitution and bylaws must be kept up to date to reflect the latest state of affairs.

The Constitution of the Asia-Pacific Accounting Association (A proposal)

Preamble:

Promoting excellence in accounting research, education, and practice, the Asia-Pacific Management Accounting Association (APMAA) is the community of management accountants in academia and professional practice.

Article I. NAME

The official name of the organization is the “**Asia-Pacific Accounting Association (hereafter APMAA).**” The address of the APMAA headquarters is temporarily located at Ueno Building, 3-7-47, Shinjo-machi Toyama City, 930-0992, Japan.

Article II. PURPOSE

The Asia-Pacific Management Accounting Association provides a platform for management accounting academics and practitioners mainly in the Asia-Pacific region to improve their contribution to global scholarship and the lives of the people of the region. APMAA accomplishes the above purpose by fostering worldwide connections of communication, learning, and sharing of management accounting knowledge in the areas of education, research, and practice.

Article III: MEMBERSHIP

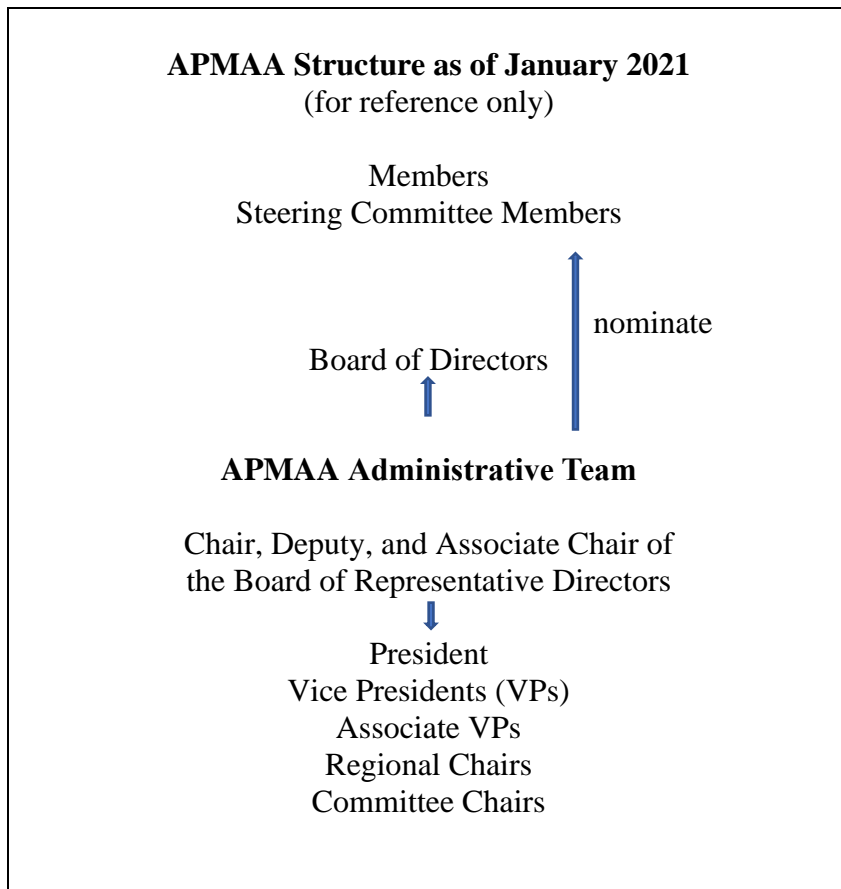
Those who are engaged or interested in the research of management accounting at academic or professional institutions may be admitted to the membership of the APMAA upon the approval of the Board of Representatives.

Article IV: ORGANIZATION

Section I: The Administration Team

The Administration Team plans and runs the APMAA’s administrative and clerical activities. The team is composed of the Chair of the Board of Representative Directors, Deputy and Associate

Chair of the Board of Representative Directors, President, Vice Presidents, Associate Vice Presidents, Regional Chairs, and Committee Chairs.



Section II: Officers

The officers of the APMAA shall be (1) Representative Directors, maximum 3 (2) Senior Directors, maximum 40, and (3) Directors, maximum 40.

Section III: Appointments

APMAA recruits under the member self-recommendation scheme for the position of officers. Board Chair of the Representative Director nominates the most suitable person among self-recommended candidates for each office.

Section IV: Tenure

The tenure of the Representative Director shall be **three** years for one term. The tenure of Senior Director shall be **two** years for one term. The tenure of the Director shall be **one** year for one term. The term may be repeated upon the approval of the Chair of the Board of Representative Directors.

Article V: MEETINGS

The Association shall hold once annually **the General Meeting of the Board of Directors**. (1) The date of the meeting is to be held during the Annual Conference dates. (2) The Chair of the Board of Representative Directors shall notify the directors of the place, time, agenda, and others of the

General Meeting of the Board of Directors, before convening the meeting.

Article VI: BYLAWS

Rules or regulations specific to the management and operation of the APMAA are to be codified and promulgated by the Board of Representative Directors. The functional committee may prepare a draft of rules or regulations for its committee. However, the draft is required to be submitted to the Board of Representative Boards for approval before it is implemented.

Article VII: ADOPTION AND RATIFICATION

The adoption and ratification of the Constitution shall gain consensus at the Board of Representative Directors.

Article VIII: AMENDMENT

Amendment to the Constitution shall be ratified at the Board of Representative Directors. Any Representative Director may put a motion to the agenda for amendment of the Constitution at the meeting of the Board of Representative Directors.

The Bylaws of the Asia-Pacific Management Accounting Association (A Proposal)

ARTICLE I (Name) The official name of the organization is the "Asia-Pacific Management Accounting Association (hereafter APMAA).

ARTICLE II (Objective) The objectives of the Association shall be to promote the mutual contact and fellowship among those who are engaged in the research of accounting and management for the advancement and diffusion of the accounting and management research.

ARTICLE III (Activities) To accomplish the objectives mentioned in the preceding Article, the Association shall conduct the following activities:

- 1 Annual Conference and Regional Conferences held once or more annually, to present and discuss the results of researches conducted by the members.
- 2 Publication of Asia-Pacific Management Accounting Journal and other published materials relating to researches in accounting.
- 3 Publication of APMAA NEWS, APMAA Conference News, and APMAA Conference Report.
- 4 To carry out the work mentioned in the preceding Clause, the Association shall establish the Editorial Committee of Asia-Pacific Management Accounting Journal and the Editorial team for APMAA News.
- 5 Commendation of distinguished results of the research in accounting.
- 6 Maintenance of relationships with other domestic and foreign academic institutions and accounting associations.

ARTICLE IV (Membership) Those who are engaged in the research of accounting at academic or professional institutions may be admitted to the membership of the Association upon the approval by the Board of Representatives. It has four membership categories. They are as follows:

Regular Membership: Professors, Lecturers, etc.

Professional Membership: CMA, CPA, Tax accountant, Financial analyst, etc.

Associate Membership: Graduate Students

Corporate Membership:

ARTICLE IV-2 (Ethics of Members) Members shall obey the principles in research ethics established separately.

(2) Illegal acts of members shall be investigated and deliberated based on the regulations separately established.

ARTICLE V (Admission) Those desiring to be admitted to the Association shall apply to the Regional/Country chair (addressed to the liaison office of the Association) or **Membership Committee chair** with the recommendation by one (1) of the directors, by the last day of September each year.

(2) The Membership Committee examines and deliberates **the application form for admission** following the criteria provided separately and requests the approval of the results of the deliberation by the Board of Representative Directors.

ARTICLE VII (Withdrawal) A member desiring to withdraw from the Association shall notify the Membership Committee chair (addressed to the liaison office of the Association) in writing, by the last day of September each year. The application for withdrawal shall be approved following the **criteria** provided separately.

ARTICLE VIII (Official Reprimand) A member who brings disgrace on this Association such as illegal acts shall be deliberated by the Board of Representative. The member is reprimanded by the resolution of the Board. (2) The reprimand of the previous clause includes the cancellation of the qualification (expulsion), suspension of the qualification for a certain period, and the strict warning.

ARTICLE IX (Officers) The officers of the Association shall be 1 Three (3) or fewer Representative Directors, 2 Forty (40) or fewer Senior Directors, and 3 Thirty (40) or fewer Directors.

ARTICLE IX-2 (Term of office) The officers' term of Representative Directors shall be **three** years. The officers' term of Senior directors shall be **two** years. The officers' term of Directors shall be **one** year.

ARTICLE X (Representative Director) The Representative Directors shall represent the Association and execute generally the affairs of the Association. (2) The Representative Directors shall convene and preside over the meetings of the Board of Directors. (3) The proceedings of the election of the Representative Directors shall be subject to the Bylaw for the election of officers.

ARTICLE XI (Senior Director) The Senior Directors shall be nominated by the chair of the Board of Representative Directors from among the self-recommended candidates who are Directors of the Association. (2) The Senior Directors, together with Directors, shall constitute the Board of Directors and assist the **Administrative Team** and conduct the daily affairs of the Association. (3) Any Senior Director shall not be represented by a deputy at the meeting of the Board of Directors. (4) The proceedings of the election of the Senior Directors shall be subject to the Bylaw for the election of officers.

ARTICLE XII (Director) The Directors shall be designated by the chair of the Board of Representative Directors from among the self-recommended candidates who are Steering Committee members of the Association. (2) The Directors shall constitute the Board of Directors and assist the **Administrative Team** and conduct the daily affairs of the Association. (3) Any Director shall not be represented by a deputy at the meeting of the Board of Directors. (4) The proceedings of the election of the Directors shall be subject to the Bylaw for the election of officers.

ARTICLE XV (Honorary Directors) The Association may appoint Honorary Directors by the recommendation of the Board of Representative Directors. (2) The Honorary Directors may attend the meeting of the Board of Directors and state his/her opinion thereat. (3) Honorary Directors need not make the payment of annual membership dues.

ARTICLE XVI (Honorary Board Chair) The Association may appoint an Honorary Board Chair by the recommendation of the Board of Representative Directors and by the resolution by the Board of Directors Meeting. (2) The Honorary Board Chair shall be elected from among the persons who rendered distinguished services to the Association. (3) Honorary Board Chair need not make the payment of annual membership dues. (4) The Honorary Board Chair may attend the meeting of the Board of Directors and state his/her opinion thereat.

ARTICLE XVII (Vacancy and Complement) Where there is any vacancy among the officers, the vacancy shall not be filled for the term.
(2) Concerning the Representative Director, the vacancy shall be continued to and filled at the next meeting of the Board of Directors. (2) Where the Representative Directors take over its post, he/she shall be in the office for the remaining period of office of the predecessor.

ARTICLE XVIII (Time of the Expiration of Office) The time when the term of office expires shall be the time of the end of the year, December 31.

ARTICLE XIX (General Board of Directors Meeting) The Association shall hold once annually the General Meeting of the Board of Directors, the date of the meeting being the same as the Annual Conference. (2) The Board of Representative Chair shall notify the directors of the place, time, agenda, and others of the **General Board of Directors Meeting**, before convening the meeting. (3) The resolution by the **General Board of Directors Meeting** shall be adopted by the majority of directors presented.

ARTICLE XX (Fiscal Year) The fiscal year of the Association shall begin on the first (1st) day of January each year and terminate on the thirty-first (31st) day of December of the following

year.

ARTICLE XXI (Amendment of the Articles) The amendment of the Articles of the Association shall be made only by the **proposal** which is made by the Board of Directors or the Board of Representative Directors, and with the consent by two-thirds or more of the Directors present at the **General Board of Directors Meeting**.

ARTICLE XXII (Dissolution) The dissolution of the Association shall be made in a manner as described in the preceding Article.