

NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS, INC.

ORGANIZATION AND PROCEDURES MANUAL

FOR STUDENT CHAPTERS

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SECTION I:
GUIDELINES FOR ESTABLISHING A STUDENT CHAPTER

The guidelines contained in this manual provide uniform procedures that will facilitate the efficient formation, application submittal, and approval of student chapters by the National Board of Directors of the National Association of Black Accountants, Inc. The guidelines address student chapter formation based on a two-step process, the role of the professional chapter, and the requirements the students who want to form a chapter at a college or university must follow.

This manual is divided into five parts as follows:

- I. GUIDELINES FOR ESTABLISHING A STUDENT CHAPTER
- II. THE PROFESSIONAL CHAPTER'S ROLE IN FORMING STUDENT CHAPTERS
- III. REQUIREMENTS FOR STUDENTS AT A COLLEGE OR UNIVERSITY WHO WANT TO FORM A CHAPTER
 - (A) Number of students required
 - (B) Student qualifications
 - (C) Faculty representation
 - (D) University approval
- IV. MODEL STUDENT CHAPTER BY-LAWS
- V. THE APPLICATION PROCESS
- VI. SUBMITTAL OF APPLICATION

**SECTION II:
THE ROLE OF PROFESSIONAL CHAPTERS
IN A STUDENT CHAPTER'S FORMATION**

A student chapter can be established by one of two approaches. First of all, in accordance with the By-Laws of the National Association of Black Accountants, Inc. ("NABA"), a group of ten or more students can petition the National Board of Directors (the "Board") for a charter as a student chapter of the Association in a designated area or at a designated college or university. A professional chapter can be designated by the Board to supervise the formation of the student chapter. Secondly, a professional chapter can initiate the formation of a student chapter at a college or university that is in close geographical proximity. Geographical proximity to a professional chapter is generally vital to the supervision and support required to maintain a viable student chapter.

Listed below are suggested steps that a professional chapter, particularly a new professional chapter or a chapter that has not previously established a student chapter, should follow in order to form a student chapter.

- Select a college or university within a one hundred mile radius of the professional chapter. This is extremely important in the developmental phase of the student chapter in that the college or university will be close enough to allow the professional chapter to supervise initial meetings.
- Conduct a survey of the college or university through the Office of Registration or Admissions to obtain statistical information on the number of minority students in Accounting or the School of Business.
- Obtain a college or university contact preferably a minority faculty member who is a NABA member and who is affiliated with the accounting department or the school of business. This is important for two reasons: (1) mobilization of students for initial meetings, and (2) identification of a candidate for faculty advisor once the student chapter is formed.

After the aforementioned steps have been taken, the following four-step process is advisable.

**SECTION III:
REQUIREMENTS FOR STUDENTS AT A COLLEGE OR UNIVERSITY
WHO WANT TO FORM A CHAPTER**

STEP 1

INITIAL MEETING

The initial meeting at the college or university, preferably organized by a faculty member, should be an "Introduction to NABA." The following is a suggested agenda:

INTRODUCTION TO NABA

AGENDA

- I. Goals and Objectives of NABA
- II. Overview of National Student Programs
- III. Criteria for Establishing a Student Chapter
 - (A) Faculty Advisor(s)
 - (B) Members/Classifications
 - (C) Membership Dues
- IV. Regional Student Conferences
- V. Career Opportunities
- VI. Open Discussion
- VII. Adjournment

STEP 2

If there is a positive response from the students at the college or university, the professional chapter should plan a follow-up meeting as soon as practical. A professional chapter member should conduct this meeting. It will be the initial building block for the student chapter formation on the following three critical tasks:

1. An ad hoc Election Committee should be formed. It should consist of not less than three and no more than five prospective members whose function is to supervise the election process of officers for the proposed student chapter by establishing guidelines for the election, preparation of ballots and the designation of the next meeting date. The Election Committee should meet promptly to select a chairperson. Professional chapter representation is not required at this meeting.
2. The slate of elected officer positions for the proposed student chapter should be determined. The student chapter should have a President, one or more Vice Presidents, Treasurer, Administrative Secretary, and a Corresponding Secretary.
3. An ad hoc By-Laws Committee should be designated. Its purpose is to draft the By-Laws for the student chapter using the Model By-Laws in Section IV as a guide. The By-Laws Committee shall meet promptly to select a chairperson. Professional chapter representation is not required at this meeting.

STEP 3

The next meeting should result in the election of officers and an update report by the By-Laws Committee. The Election Committee should have ballots available to facilitate the election of officers. A professional chapter member should attend the meeting. A suggested agenda is as follows:

AGENDA

- | | | |
|-------|--------------------------------|---------------------------------------|
| I. | Discussion of Election Process | Election Committee Chairperson |
| II. | Nominations | |
| III. | Nominee Speeches (Optional) | |
| IV. | Election of Officers | |
| V. | By-Laws Committee Report | By-Laws Committee Chairperson |
| VI. | Application Process Review | Professional Chapter Member |
| VII. | Next Meeting Designation | |
| VIII. | Adjournment | |

Following this meeting, the newly elected officers of the proposed student chapter should meet to determine areas of responsibility for the chapter application process and to establish a tentative timetable for its completion. The application must be delivered to NABA's National Director of Student Affairs, the Regional President responsible for the region in which the chapter will reside and the Director for the Center for the Advancement of Minority Accountants (CAMA) at least thirty (30) days prior to a scheduled meeting of NABA's National Board of Directors.

STEP 4

The final step involves the review of the proposed by-laws of the student chapter and the application package. The newly elected President of the proposed student chapter should chair the meeting. The purpose of this meeting is threefold:

- Presentation of the draft by-laws to the general membership for approval.
- Review of the draft package application.
- Determination of the timetable for submitting the application to NABA's National Director of Student Affairs and individuals designated in Step 3.

A professional chapter member should attend this meeting.

SECTION IV:

BY-LAWS

of the

STUDENT CHAPTERS

of the

NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS, INC.

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PREAMBLE

We, a group of students with similar academic and future professional interests in accounting, desire to unite in a student association to promote group identity, to advance academic development, to create esprit de corps, to instill desire for self-improvement, to foster moral and ethical standards, to encourage and recognize academic achievement, to cultivate a sense of professional and civic responsibility and service, to promote the study of accounting, and to provide opportunities for association with other student organizations. Therefore, we do hereby establish an association and adopt these By-Laws to govern its activities.

ARTICLE I - NAME, PURPOSE, AND JURISDICTION

1.1 NAME

The name of this association shall be Student Chapter of the National Association of Black Accountants, Inc. (Association, Chapter, or NABA).

1.2 MISSION STATEMENT

The Student Chapter of NABA shall unite through membership accounting students who have similar interests and ideals, are committed to academic and future professional excellence, a sense of professional and civic responsibility, and are concerned with enhancing opportunities for minorities in the accounting profession. In keeping with the Chapter's charter, its goals shall be:

1. To encourage and develop the technical skills of its members;
2. To encourage and assist students to enter the accounting curriculum;
3. To provide opportunities for members to fulfill civic responsibilities;
4. To develop cordial relations among members and cooperative relations with other students;
5. To ensure long-term financial stability and provide adequate resources to implement chapter programs;
6. To represent the interests of current and prospective minority accounting students; and
7. To market the Association to its members.

1.3 JURISDICTION

The Student Chapter shall be constituent and subordinate unit of the National Association of Black Accountants, Inc. (National), and subject to the authority and jurisdiction of the National's Board of Directors (Board), or any of its professional chapters.

ARTICLE II - MEMBERSHIP

2.1 GENERAL MEMBERS

A full-time or part-time undergraduate or graduate student who is majoring in accounting, finance, or business with a concentration in accounting or finance or who has expressed an intention to enter the accounting profession may qualify for admission as a member of the Chapter.

2.2 STUDENTS WHO ARE NOT ELIGIBLE AS STUDENT MEMBERS

Graduate students or students who have associate degrees and who are or who have been employed in the accounting profession on a full time basis are not eligible to become members of the Chapter. These persons may continue their professional membership and may work or affiliate with the Chapter.

2.3 NABA PREREQUISITES

Any person who is in accordance with the principles and policies of the Chapter may become a member of the Association with the consent of its Executive Council by accepting the terms of these By-Laws, and by paying annually to National and the Chapter.

2.4 ADMISSION TO MEMBERSHIP

Persons eligible for membership under Section 2.1 may be admitted as members of the Chapter. An applicant for membership shall file directly with National or the Chapter may file with National on the applicant's behalf, an application on an approved form, which shall be accompanied by all fees that may be required by the Chapter and National. Before accepting an applicant for membership, the Chapter or National, in a manner to be designated by the Board, shall first review the application and determine that the applicant is eligible for membership in accordance with the provisions of these By-Laws.

2.5 ELIGIBILITY OF MEMBERS TO FUNCTION

A member in good standing with the Chapter shall be eligible to hold office, serve on committees, and exercise the rights and privileges of members in the Chapter and in the Association.

2.6 A MEMBER IN GOOD STANDING

"A member in good standing" as prescribed in (Section 2.5) for the purpose of voting, nominating, and candidacy, etc., shall be those members shown on National's records as paid as of the end of the month prior to said voting, call for nominations, election, etc. If the period between the end of the prior month and said event is less than fifteen (15) days, then the month preceding the prior month will be applicable.

2.7 ATTENDANCE AT MEETING

Every member of the Chapter shall be entitled to attend all "meetings of the Chapter" as defined in Article VII.

2.8 VOTING RIGHTS

Every member in attendance at a duly called meeting of the Chapter shall be entitled to one vote in person on all resolutions and other matters that are brought before the Chapter for a vote. Every member shall be entitled to vote:

- By mail ballot on resolutions of the membership as provided in Article VI;
- For election of officers pursuant to Article III;
- for the removal of officers pursuant to Article X; and
- On proposed amendments to the By-Laws as provided in Article XII.

2.9 MEMBERS FROM OTHER STUDENT CHAPTERS

Members from other NABA student chapters who are in good standing, and who subsequently transfer to, and become students at this institution may affiliate with the Chapter and be entitled to vote upon presenting satisfactory evidence of their membership. They shall not be assessed annual membership dues by the Chapter until the expiration of the annual membership for which they paid.

2.10 RESIGNATION

Any member may resign at any time, but such resignation shall not become effective until accepted by the Chapter. The Chapter shall not be required to reimburse the resigning individual for any portion of dues previously paid.

2.11 MEMBERSHIP CARDS

Each member as defined in Section 2.1 of this Article and who has met the prerequisites of Section 2.3 of this Article, shall be entitled to a membership card from National as evidence of membership in the Association. National shall issue the membership card annually upon receipt of dues.

ARTICLE III - OFFICERS

3.1 OFFICERS

The elected officers of the Chapter will consist of a President, one or more Vice Presidents (the number to be fixed by resolution of the Executive Council), Administrative Secretary, Corresponding Secretary, and Treasurer.

3.2 PRESIDENT

The President shall be the executive head of the Chapter, Chairperson of the Executive Council, and Ex-Officio member of all committees, except the Election Committee. The duties of the President shall be:

3.2.1 To preside at meetings of the Chapter and the Executive Council.

- 3.2.2 To appoint Chairpersons and members of all committees not directly elected by the Chapter or the Executive Council.
- 3.2.3 To exercise general executive authority on behalf of the Chapter between meetings of the Executive Council and the Chapter subject to approval of the Chapter.
- 3.2.4 To countersign all requisitions of the Treasurer for disbursements from the Chapter treasury for any expenditures. The Chapter's Faculty Advisor must also approve all disbursements.
- 3.2.5 To perform such other functions and exercise such further duties as may be voted from time to time by the Chapter or the Council.
- 3.2.6 To serve as a liaison between the Chapter and the designated Professional Chapter that has been assigned by National to supervise the Chapter's activities.
- 3.2.7 To submit an annual report to the membership at the annual meeting of Chapter. Copies of this report should also be sent to National and the designated Professional Chapter.

3.3 VICE PRESIDENT

The duties of the Vice President shall be:

- 3.3.1 To perform all the duties of the President in his or her absence or disability.
- 3.3.2 To supervise the assigned committees as approved by the Executive Council.
- 3.3.3 To exercise such other powers and duties as may be prescribed by the President or the Executive Council.

In the case of more than one Vice President, the Vice Presidents shall be designated as first, second, third, etc., and shall perform their duties according to the numerical rank.

3.4 ADMINISTRATIVE SECRETARY

The duties of the Administrative Secretary shall be:

- 3.4.1 To act as Secretary of the Chapter and the Executive Council; to keep full and accurate records of the proceedings of the Chapter and the Executive Council and record such proceedings in the minute book or books.
- 3.4.2 To act as Secretary of the Chapter and the Executive Council at all regular meetings or whenever required by either body covering the status of the Chapter and its activities since the date of the last report, and to submit to the Chapter, National, and the designated Professional Chapter, the quarterly report for the Student Chapter Awards and Evaluation Competition.
- 3.4.3 To provide National and the designated Professional Chapter with a listing of all Chapter Officers and Faculty Advisors including their permanent and temporary addresses and telephone numbers.
- 3.4.4 To perform all duties of the Corresponding Secretary in his or her absence or disability.

3.5 CORRESPONDING SECRETARY

- 3.5.1 To give written notice of all meetings of the Chapter.
- 3.5.2 To work with the Administrative Secretary in the distribution of minutes and other necessary correspondence to the membership.
- 3.5.3 To perform all duties of the Administrative Secretary in his or her absence or disability.

3.6 TREASURER

The duties of the Treasurer shall be:

- 3.6.1 To receive all monies of the Chapter and promptly deposit the same in the name of the Chapter in a separate account or accounts in a responsible bank or trust company. No money shall be withdrawn from any such account except by check signed by the President and Treasurer and approved by the Chapter's Faculty Advisor.
- 3.6.2 To keep a record of all Chapter members and their dues and to give receipts for all membership fees received.
- 3.6.3 To act as chief financial officer for the Chapter.
- 3.6.4 To make authorized disbursement upon requisitions signed by the person requesting the disbursement and countersigned by the President and approved by the Faculty Advisor. Each requisition shall recite the amount and purpose of the payment requested.
- 3.6.5 To remit to NABA's National Office the National portion of all membership dues and other revenues within seven (7) days after the end of the month.
- 3.6.6 To submit reports to the Executive Council at each of its meetings, or whenever required, of the financial condition of the Chapter showing receipts and disbursements and outstanding accounts unpaid since the last report; to submit the Treasurer's (annual) Report at the meeting of the Chapter to which shall be appended a statement by the President and Secretary that all financial transactions by the Chapter have been listed in the Treasurer's report. A copy of all reports prepared by the Treasurer, when adopted by the Executive Council shall be forwarded to NABA's National Office and the designated Professional Chapter.

ARTICLE IV - EXECUTIVE COUNCIL

4.1 EXECUTIVE COUNCIL

The Executive Council shall consist of the President, Vice President(s), Administrative Secretary, Corresponding Secretary, Treasurer, and Chairpersons of the Standing Committees of the Chapter.

4.2 DUTIES OF THE EXECUTIVE COUNCIL

The duties of the Executive Council shall be:

- 4.2.1 To have general control of the affairs and programs of the Chapter, subject to the authority of the Chapter and the provisions of the By-Laws.

- 4.2.2 To render a report, containing the reports of all standing committees and special committees of the Chapter and whenever otherwise required.
- 4.2.3 To approve, at its first meeting following the elections, the Chairpersons of the various Standing Committees appointed by the President or as elected by the Chapter or Executive Council.
- 4.2.4 To approve special committees as needed.
- 4.2.5 To decide matters of Chapter policy subject to endorsement by the Chapter and compliance with National Policy.

4.3 QUORUM

A quorum of Executive Council shall be one-half of the Council's membership.

4.4 VACANCIES

If an officer position should for any cause become vacant, the Executive Council shall appoint a qualified member to complete the unexpired portion of the term.

ARTICLE V - COMMITTEES

5.1 STANDING COMMITTEES

The standing committees of the Chapter shall be the committees on: Academic Development, Membership, Community Service, Scholarships, Fundraising, and Elections. All committees shall consist of not less than three members.

5.2 DUTIES

The duties of the Standing Committees shall be prescribed by the Executive Council. All committees shall report to the Executive Council at its regular meeting.

5.3 REMOVAL PROCEDURE

- 5.3.1 Committees that are not functioning shall be discharged promptly by the Executive Council.
- 5.3.2 Any member of the Executive Council or of any Standing Committee who shall be absent from three consecutive meetings, without notice or explanation, or who shall not perform the required duties for three consecutive months, shall be removed or fined by the Executive Council. The Chairperson with the approval of the Executive Council may remove a member of any Standing Committee.

ARTICLE VI - ELECTION OF OFFICERS AND EXECUTIVE COUNCIL

6.1 ORGANIZATION MEETING (NEW CHAPTER)

The officers and members of the Executive Council elected at the organization meeting of the Chapter shall hold office until their successors are elected and installed into office, unless removed for failure to perform their duties.

6.2 ELIGIBLE VOTERS AT ORGANIZATION MEETING

All members who have paid the prescribed dues shall be entitled to vote at the organization meeting and to be elected to office.

6.3 ANNUAL ELECTIONS

All officers and elected members of the Executive Council shall be elected by ballot at a Chapter election held each year as hereinafter provided.

6.4 ELECTION DEADLINE

Elections shall be held and completed at least thirty (30) days prior to the end of the school year. However, elections shall be held no later than June 15, of each fiscal year.

6.5 ELECTION COMMITTEE

6.5.1 The Election Committee shall be elected at least two (2) months prior to the annual election and shall not be composed of less than three (3) or more than five (5) members of the Chapter in good standing. No member of the Election Committee shall be officers or members of the Executive Council or nominees for office.

6.5.2 The Election Committee shall meet promptly to elect a Chairperson.

6.5.3 The meeting at which the nominations take place will be presided over by the Election Committee Chairperson.

6.6 DUTIES

It shall be the duty of the Election Committee to:

6.6.1 Supervise the Chapter election.

6.6.2 Supervise the establishment of appropriate machinery, provisions, and procedures for conducting the election in accordance with the By-Laws in order to protect the right of each member in good standing (as defined in Section 2.6) of the Chapter to cast his or her ballot properly and have it counted.

6.6.3 Have printed or typewritten one complete ballot containing the names of all members in good standing who have been nominated for office.

- 6.6.4 Prepare the ballot in sufficient numbers for use at the election, and this ballot shall be the only ballot used at the election.
- 6.6.5 Deliver the ballot to each eligible member.
- 6.6.6 Receive and count the executed ballots.
- 6.6.7 Certify the results of the elections.

6.7 TENURE IN OFFICE

All officers and elected members of the Executive Council shall be elected by secret ballot and shall hold office for one (1) year or until they graduate or their successors are elected and installed unless removed for failure to perform their duties.

6.8 ELECTION MEETING

No officer of the Chapter or any candidate for office shall occupy the chair at election meetings. The names of the various candidates for office shall be clearly announced and posted in a place visible to all present at the election meeting. The Election Committee shall count the ballots. No officer of the Chapter or candidate for office shall serve on the Election Committee.

6.9 ELIGIBLE VOTES

The number of eligible voting members of the Chapter shall be established before the voting begins.

6.10 MEMBERS IN GOOD STANDING

Only members in good standing shall be eligible to run for office or vote in the Chapter election. For the purpose of running for office, a member in good standing is one who has been a bona fide member of the Chapter and who is listed as a member on National's records at least thirty (30) days prior to the date the nominations are made. For the purpose of voting in Chapter elections, a member in good standing is one who has been a bona fide member of the Chapter and who is listed as a member on National's records at least thirty (30) days prior to the date the election is held. For all other purposes, member in good standing is one who has paid the requisite membership dues and who is listed as a member on National's records.

6.11 ELECTION CONTROVERSY

In the event of an election controversy, all parties thereto shall submit complaints to the Faculty Advisor, National Director of Student Affairs, and designated Professional Chapter in writing within five (5) days from the date of the election in question. Complaints shall be submitted by twenty-five (25%) percent of the Chapter members in good standing.

Each signor must list his or her permanent and temporary address and phone number. The National Director of Student Affairs or their designee, or the designated Professional Chapter will submit copies of complaints to the Chapter.

Should the National Director of Student Affairs or their designee determine that the complaint is frivolous or completely devoid of merit, or the election results could not have been otherwise even if the matters alleged are assumed to be true, then the National Director of Student Affairs shall within twenty (20) days from receipt of the charges dismiss the complaint and inform the Chapter forthwith that it may proceed with the installation of officers.

Should such complaints, in the opinion of the National Director of Student Affairs warrant intervention, a new election may be ordered by National to be held within thirty (30) days, in which case a National Officer or person designated by the National Director of Student Affairs, in conjunction with the Faculty Advisor, shall preside. The designated presiding officer shall order the procedures of the called election meeting, and the results of this supervised election shall be final. In the event the National Director of Student Affairs decides to intervene in a contested election for the office of President, Secretary, or Treasurer, upon receipt of notice to that effect by mail or otherwise, no officer of the Chapter shall disburse funds from the Chapter treasury unless otherwise instructed by the National Director of Student Affairs or the designated Professional Chapter in conjunction with pending settlement of the controversy.

ARTICLE VII - MEETINGS

7.1 REGULAR MEETING

Regular meetings of the Chapter shall be held at least once a month, and there may be such other public or special meetings as may be required. Regular meetings shall be held on a fixed day or date of each month.

7.2 ANNUAL CHAPTER MEETING

The Chapter shall hold an Annual Chapter Meeting during the last month of the regular school term and in no even later than May 31 of each school year.

7.3 NOTICE OF MEETING

Written notice of the time and place of the Annual Chapter meeting shall be mailed or posted on a public message board at least twenty (20) days prior to the meeting.

7.4 SPECIAL MEETING

Special meetings may be called at any time and place on three days' written notice to all members by the President, or any three members of the Executive Council, or on failure of these to act, by any ten members in good standing of the chapter. The notice must state the purpose for which the meeting is called.

7.5 MEETING OF EXECUTIVE COUNCIL

The Executive Council shall meet at least once a month at such times and places as it may determine. Special meetings of the Executive Council may be called by the President, Secretary, or by two members of the Council on two days' written notice.

7.6 MEETINGS OF STANDING COMMITTEES

The Standing Committees shall meet at least once a month at places they may determine. They shall inform the President of the time and place of meeting. Special meetings may be called by the Chairperson or by two members on two days' written notice.

7.7 MEETING ATTENDEES

In the event a quorum is not present at any regular or special meeting of the Chapter or committee of the Chapter, those present at the time and place announced for said meeting may adjourn the meeting to another day and place, and without further notice, all business that might lawfully have been transacted at the adjourned meeting.

ARTICLE VIII - DUES

8.1 ANNUAL DUES AMOUNT

The National Board of Directors or its designee shall determine the amount of annual dues, which student chapters shall submit to the National Office for each member of the Chapter. In addition to the dues determined by the National Board of Directors, the Chapter may assess its member's dues not exceeding a maximum amount determined by the National Board of Directors.

8.2 ANNUAL DUES PAYMENT DATE

Dues shall be payable on or before the first day of each fiscal year of the Association or in such other manner as the National Board of Directors shall prescribe.

8.3 DIVISION OF ANNUAL DUES

The Chapter shall remit the National portion of all dues collected to the National Office of the Association by the end of the month in which the dues are collected.

ARTICLE IX - GENERAL PROVISIONS GOVERNING MEETINGS

The following general provisions shall govern procedures at all Chapter meetings.

9.1 QUORUM

The number of members necessary to constitute a quorum at all meetings of the Chapter shall be twenty-five (25%) percent of the members of the Chapter.

9.2 ORDER OF BUSINESS

Unless altered or suspended at any meeting by a majority of the members present, the following shall be the order of business of meetings of the Chapter:

- I. Call to order
- II. Ascertain members present and eligible to vote
- III. Reading of minutes of previous meeting
- IV. President's Report
- V. Report of other officers
- VI. Report of committees
- VII. Unfinished business
- VIII. New business
- IX. Adjournment

9.3 RULES OF ORDER

The rules of parliamentary procedure in Robert's Rules of Order (newly revised) shall govern all meetings of the Chapter, unless in conflict with these By-Laws.

ARTICLE X - TERMINATION OF MEMBERSHIP AND DISCIPLINARY ACTIONS

This article shall govern the termination or suspension of membership in the Chapter and the Association whether imposed as matter of discipline or voluntarily sought, and the imposition of any other disciplinary sanction, including censure or admonition, whether public or private, or imposition of conditions for retention of membership.

10.1 RESIGNATION AND REINSTATEMENT OF MEMBER

Resignation of members shall be in writing and may be offered at any time. The National Board of Directors shall take actions on resignations and applications of reinstatement of resigned members or the Executive Council of the Chapter as the National Board of Directors may prescribe.

10.2 TERMINATION OF MEMBERSHIP FOR NONPAYMENT OF FINANCIAL OBLIGATION

The National Board of Directors or the Executive Council of the Chapter may, in its discretion, suspend or terminate the membership of any member who fails to pay his or her dues or other obligations to the Association or to the Chapter within four

(4) months after the obligation becomes due. A member suspended or terminated under this provision shall be reinstated to full membership upon payment of his or her obligations, plus a reinstatement fee of five dollars (\$5.00), which will be equally divided between the Chapter and the Association.

10.3 DISCIPLINING MEMBERS

The National Board of Directors or the Executive Council of the Chapter may by majority vote of the members present and voting at a duly constituted meeting discipline a member by suspension, expulsion, or the imposition of lesser sanctions that the National Board of Directors or the Executive Council of the Chapter may prescribe if a member:

10.3.1 Infringes on any of these By-Laws

10.3.2 Is declared by a court of competent jurisdiction to have committed a fraud

10.3.3 Is found to have been guilty of an act discreditable to the profession, the Association, or the Chapter or to have been convicted of a criminal offense discreditable to the profession, the Association, or the Chapter.

10.4 SUSPENSION OF CHAPTER MEMBERS

The National Board of Directors or the Executive Council of the Chapter may after a hearing before a duly constituted meeting of the National Board of Directors or the Executive Council of the Chapter suspend an officer of the Chapter for failure to conduct the affairs of the Chapter in accordance with provisions of these By-Laws. If the conduct that caused the suspension is not rectified during the period of the suspension, the National Board of Directors or the Executive Council of the Chapter may declare the Chapter office vacant. A vacancy so created shall be filled in accordance with the provisions of Section 4.4 of these By-Laws. A suspended officer of the Chapter shall not have the right to represent the Chapter in any capacity.

10.5 RESIGNATION OR REMOVAL OF OFFICERS

The resignation of an officer shall be tendered to the Executive Council of the Chapter. An officer may be removed from office for cause by a vote of at least two-thirds ($\frac{2}{3}$) of all members in good standing responding to a mail ballot.

An action for removal may be initiated by a majority of the Executive Council of the Chapter, or by a petition signed by any three (3) members of the Chapter. If an action for removal is initiated by petition from members of the Chapter, such petition must be forwarded to the Faculty Advisor, or the designated Professional Chapter, or the National Director of Student Affairs.

10.6 AUTHORITY OF NATIONAL BOARD

Where the National Board of Directors is satisfied that there is danger of irreparable harm to the Association or the Chapter as a result of conditions described in Section 10.3 of these By-Laws, and that immediate action is necessary, it may order the officer or member suspended pending a full hearing.

10.7 NOTICE OF COMPLAINT AND RIGHT TO ANSWER

Upon receipt of a complaint or charge, the Chapter, the Faculty Advisor, the designated Professional Chapter, or the National Director of Student Affairs shall forward copies of the complaint or charge by registered mail to the officer or member who is the subject of the complaint or charge at his or her last address on file in the National Office. Such officer or member shall have fifteen (15) days from the date of receipt of a copy of the complaint or charge to provide an answer in writing to said charges.

The fifteen-day period shall commence to run from the time a copy of the complaint or charge should have reached said officer or member by delivery of the U.S. Postal Service.

10.8 HEARING PROCEDURE

The Chapter, the Faculty Advisor, the designated Professional Chapter, or the National Director of Student Affairs reserves the right to hear and act upon the charges, and the officer or member is entitled to hearing before the Chapter or the Faculty Advisor if he/she so desires, or he/she may elect to have the matter decided by the Chapter or Faculty Advisor ex-parte on the basis of the complaint, answer, and affidavits. Whether an oral hearing is requested or an ex-parte hearing takes place, such hearing shall be conducted by the Chapter or the Faculty advisor, unless the National Director of Student Affairs or the designated Professional Chapter handles the matter.

The member or officer may be represented by counsel and present oral or documentary evidence in his or her behalf relevant to the charges made.

10.9 NOTICE OF FINDINGS AND ACTION OF THE BOARD

Notice of the findings and action of the Chapter, or the Faculty Advisor, or the designated Professional Chapter, or the National Director of Student Affairs shall be sent to the officer by registered mail at his or her last address on file in the National Office and, in the discretion of the National Board of Directors, published in the official professional or student organ of the Association.

ARTICLE XI - SUSPENSION AND DISSOLUTION OF THE CHAPTERS AND REVOCATION OF THE CHAPTER

11.1 The National Board of Directors may suspend or dissolve the Chapter for failure to maintain a membership of ten (10) members, for failure of the Chapter to conduct itself in accordance with NABA's goals and objectives, or for any other cause whenever the National Board of Directors shall deem it in the best interest of the Association provided, however, that a full hearing of charges be held before the National Board of Directors, at which the Chapter may be represented by person or persons of its choice. If the Chapter is suspended or dissolved, the National Board of Directors shall suspend or revoke the Chapter's Charter.

The suspension or dissolution of the Chapter shall not invalidate the membership of any member of the Chapter in the Association. Such a member shall become a student member of the designated Professional Chapter or a student member at-large until the suspension is lifted or the Chapter is reinstated.

11.2 NOTICE OF FINDINGS

Notice of the findings and action of the National Board of Directors shall be sent by the Secretary of the Association, by registered mail, to the President and the Secretary of the Chapter, and may be published in the official professional or student organ of the Association, Upon receipt of notice by the President or Secretary by mail, publication, or otherwise of the suspension or revocation of the Chapter, the Chapter shall cease to function and the officers shall forthwith forward all records, property, and monies of the Chapter to the college (or university). Copies of this information should also be forwarded to the National Office.

ARTICLE XII - AMENDMENTS TO THESE BY-LAWS

The Chapter may amend these By-Laws as long as such amendments are not inconsistent with the By-Laws of the Association.

12.1 PROPOSALS TO AMEND BY-LAWS

Proposals to amend these By-Laws may be initiated by the National Board of Directors, the Executive Council, or twenty-five percent (25%) of the members in good standing of the Chapter. All proposals, unless initiated by the National Board of Directors or the Executive Council of the Chapter, shall be submitted in writing to the Executive Council of the Chapter for its approval.

12.2 SUBMISSIONS TO MEMBERSHIP FOR VOTE

If the Executive Council proposes or approves a proposal for amendment, a notice in writing of the proposed amendment shall be given to all members at least twenty (20) days prior to the meeting at which the proposed amendment is to be acted upon, and that the proposed amendment shall be approved at the next regular meeting of the Chapter.

12.3 TWO-THIRDS VOTE FOR AMENDMENT

These By-Laws may be amended by a two-thirds (⅔) vote at any regular meeting of the Chapter, provided the proposed amendment be submitted to the National Director of Student Affairs and the Chairperson of the National By-Laws Committee of the Association for their approval at least thirty (30) days prior to the meeting.

ARTICLE XIII - INDEBTEDNESS AND USE OF NAME

13.1.1 INDEBTEDNESS

No indebtedness or obligation shall be incurred by the Chapter or any of its officers or agents in the name of the National Association of Black Accountants, Inc. and the National Association of Black Accountants, Inc. shall not be responsible for any indebtedness incurred by the Chapter or any of its officers or agents.

13.1.2 LIMITS OF INDEBTEDNESS

No indebtedness or obligation of more than one hundred dollars (\$100.00) shall be incurred in the name of or in behalf of the Chapter unless by vote of the Executive Council.

13.2 USE OF NAME

The Chapter must at all times officially identify itself as the Student Chapter of the National Association of Black Accountants, Inc. (NABA). The Chapter is an affiliated entity of the National organization and has no authority to officially identify itself as the National Association of Black Accountants, Inc. (NABA).

ARTICLE XIV - FISCAL BUSINESS

14.1 FISCAL YEAR

The fiscal and business year of the Chapter shall begin July 1 and end June 30.

ARTICLE XV - LIMITATIONS AND DISSOLUTION

15.1 LIMITATIONS

The Chapter is not organized for profit. No part of its income shall accrue to the benefit of any private individual. The Chapter shall not carry on propaganda or otherwise attempt to influence legislation. It shall not participate nor intervene in any political campaign on behalf of any candidate for public office. It shall not accumulate unreasonable amounts of money to carry out the Chapter's purposes.

Notwithstanding any other provision of these By-Laws, the Chapter shall not conduct or carry on any activities permitted to be conducted or carried on by an organization exempt under Section 501(c)(3) or the U.S. Internal Revenue Code and its regulations as they now exist or as they may be hereafter amended.

15.2 DISSOLUTION

In case of dissolution of the Chapter and liquidation of its affairs, any money or other assets remaining after the payment of all obligations shall be distributed in accordance with the provisions of Section 11.2 of these By-Laws.

ARTICLE XVI - ADOPTION AND PUBLICATION

16.1 ADOPTION

These By-Laws and amendments thereto shall be adopted or rejected by section by section, and the rejection of any section shall not affect the remaining sections, which may be adopted.

16.2 PUBLICATION

Upon adoption of these By-Laws and any amendments thereto, the Executive Council will authorize their publication for distribution to all members of the Chapter and to the National Office.

16.3 EFFECTIVE DATE

These By-Laws become effective thirty (30) days after adoption.

BY-LAWS

of the

_____ STUDENT CHAPTER

of the

NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS, INC.

AS OF _____, 19

Sample Article I - Open Sections for Proposed Student Chapter

ARTICLE I - NAME, PURPOSE, AND JURISDICTION

1.1 NAME

The name of this association shall be _____ Student Chapter of the National Association of Black Accountants, Inc. (Association, Chapter, or NABA).

1.2 MISSION STATEMENT

The _____ Student Chapter of NABA shall unite through membership accounting students who have similar interests and ideals, are committed to academic and future professional excellence, a sense of professional and civic responsibility, and are concerned with enhancing opportunities for minorities in the accounting profession. In keeping with the Chapter's charter, its goals shall be:

1. To encourage and develop the technical skills of its members;
2. To encourage and assist students to enter the accounting curriculum;
3. To provide opportunities for members to fulfill civic responsibilities;
4. To develop cordial relations among members and cooperative relations with other students;
5. To ensure long-term financial stability and provide adequate resources to implement chapter programs;
6. To represent the interests of current and prospective minority accounting students; and
7. To market the Association to its members.

1.3 JURISDICTION

The _____ Student Chapter shall be constituent and subordinate unit of the National Association of Black Accountants, Inc. (National), and subject to the authority and jurisdiction of the National's Board of Directors (Board), or any of its professional chapters.

Sample Article XIII - Open Sections for Proposed Student Chapter

ARTICLE XIII - INDEBTEDNESS AND USE OF NAME

13.1.1 INDEBTEDNESS

No indebtedness or obligation shall be incurred by the Chapter or any of its officers or agents in the name of the National Association of Black Accountants, Inc. and the National Association of Black Accountants, Inc. shall not be responsible for any indebtedness incurred by the Chapter or any of its officers or agents.

13.1.2 LIMITS OF INDEBTEDNESS

No indebtedness or obligation of more than one hundred dollars (\$100.00) shall be incurred in the name of or in behalf of the Chapter unless by vote of the Executive Council.

13.2 USE OF NAME

The Chapter must at all times officially identify itself as the Student Chapter of the National Association of Black Accountants, Inc. (NABA). The Chapter is an affiliated entity of the National organization and has no authority to officially identify itself as the National Association of Black Accountants, Inc. (NABA).

**SECTION V:
THE APPLICATION PROCESS**

The final step to become a student chapter of the National Association of Black Accountants, Inc. is the preparation of the application package to be submitted to the National Director of Student Affairs, the Regional President responsible for the region in which the chapter will reside and the Director for the Center for the Advancement of Minority Accountants (CAMA). The following items must be included in the application package:

- I. MEMBERSHIP APPLICATION FORMS FOR AT LEAST TEN (10) APPLICANTS MUST BE COMPLETED.

- II. FULL DUES FOR EACH APPLICANT MUST ACCOMPANY THE COMPLETED MEMBERSHIP APPLICATION FORMS.
The Association permits student chapters to determine their own dues, which is in addition to the dues that are remitted to the Association's National Office.

- III. LIST OF CHAPTER OFFICERS
List the name; officer position; college & permanent mailing address and telephone number; major; classification (freshman, sophomore, junior, senior, etc.); and expected graduation date for each officer.

- IV. LIST OF CHARTER MEMBERS
List names, major, and classification of the charter members of the proposed chapter.

- V. SURVEY OF POTENTIAL MEMBERSHIP
List the total number of students and the number of minority students of African descent, currently enrolled at the college or university in accounting and the School of Business.

- VI. LIST OF CAMPUS ORGANIZATIONS
List existing key business and social organizations on campus.

- VII. LIST OF POTENTIAL CORPORATE SPONSORS
List corporations in the area, which are potential supporters.

- VIII. COLLEGE OR UNIVERSITY ACCEPTANCE LETTER
Letter approving the Chapter as a viable campus organization must accompany the Chapter's application.

IX. CURRENT FISCAL YEAR ACTIVITIES

A list of monthly activities planned by proposed Chapter for its initial year must accompany the Chapter's application.

X. LETTER INDICATING CHAPTER'S ACCEPTANCE OF NATIONAL'S BY-LAWS

A sample letter is enclosed (Sample Letter No. 1). The letter should be submitted on Chapter stationery. On the blank line, insert the Chapter's name.

XI. COMPLETED COPY OF THE CHAPTER'S BY-LAWS

See model By-Laws in Section IV of this packet. On the blank line, insert the Chapter's name.

XII. INTERNAL REVENUE SERVICE CONSENT LETTER

A sample letter is enclosed (Sample Letter No. 2). The letter should be submitted on Chapter stationery.

XIII. COMPLETED IRS FORM SS-4, "APPLICATION FOR EMPLOYER IDENTIFICATION NUMBER"

A sample form is enclosed.

Note

In order to be considered a member of the Association, the completed application forms and dues remittance for each member must be received in the Association's National Office.

The fiscal year of the chapter must end on June 30.

**SECTION VI:
SUBMITTAL OF APPLICATION**

Prior to submitting the application package, the Chapter By-Laws should be forwarded for review to the Association's By-Laws Chairperson. Contact the National Office or the National Director of Student Affairs for the name, address, and telephone number of this person.

The application must be submitted in a spiral or three-ringed binder with dividers separating each section. The National Board of Directors has the authority to approve student chapter applications and the Board meets three times during the year, (usually in March, June, and November). Four (4) copies of the application should be submitted at least forty-five (45) days prior to a National Board meeting and should be forwarded to the following persons:

- National Director of Student Affairs
- Regional President responsible for the region in which the chapter will reside
- Chapter President of the designated Professional Chapter
- Director for the Center for the Advancement of Minority Accountants (CAMA)

Contact the National Office for the name, address, and telephone number of each of the above persons. The National Office or one of the above persons should be contacted to address any questions you may have.

I. FEDERAL TAX MATTER

Any correspondence received by a chapter from the Internal Revenue Service must be forwarded promptly to the National Treasurer and the National Office to ascertain the appropriate response to the correspondence.

II. STATE AND LOCAL TAX MATTER

A. The Chapter President must obtain the appropriate state and local applications for the exemption from income, sales and use tax.

1. Each Chapter President is responsible for the completion of the appropriate forms.

2. Each Chapter President must submit a copy of the application(s) to the National Director of Student Affairs for review prior to the Chapter President's filing the application(s).

3. Each Chapter President must send such application(s) to the appropriate state and/or local authorities.

B. Each Chapter President must submit copies of any responses to correspondence with state and/or local authorities to the National Treasurer and the National Director of Student Affairs for review prior to mailing such responses.

**SAMPLE BY-LAWS ACCEPTANCE LETTER
(Student Chapter Letterhead)**

[Date]

National Director of Student Affairs
National Association of Black Accountants, Inc.
7249-A Hanover Parkway
Greenbelt, MD 20770

Dear Sir/Madam:

The proposed _____ Student Chapter of the National Association of Black Accountants, Inc. accepts the Association's National By-Laws in establishing this new chapter.

Sincerely,

President

Faculty Advisor

**SAMPLE CONSENT LETTER
(Student Chapter Letterhead)**

[Date]

National Director of Student Affairs
National Association of Black Accountants, Inc.
7249-A Hanover Parkway
Greenbelt, MD 20770

Dear Sir/Madam:

The proposed _____ Student Chapter of the National Association of Black Accountants, Inc. (the "Chapter") hereby authorizes you to include the Chapter in the group exemption letter issued by the Internal Revenue Service.

Sincerely,

President

Faculty Advisor

SDR:080995-a:\opm