

NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS, INC.
ORGANIZATION AND PROCEDURES MANUAL
FOR STUDENT CHAPTERS

TABLE OF CONTENTS

SECTION	PAGE
I. GUIDELINES FOR ESTABLISHING A STUDENT CHAPTER	2
II. ROLE OF PROFESSIONAL CHAPTER	3
III. REQUIREMENTS FOR STUDENT CHAPTER.....	5
IV. MODEL STUDENT CHAPTER BYLAWS	10
V. APPLICATION PROCESS	49
VI. APPLICATION SUBMITTAL	52

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 BYLAWS
- 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 Bylaws 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 Admission 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

STEP I

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 Conference
- V. Career Opportunities
- VI. NABA Video - "Accounting: For All the Seasons of Your Life"
- VII. Open Discussion
- VIII. 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. This meeting should be conducted by a professional chapter member. It will be the initial building block for the student chapter formation and should focus 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 shall have a President, one or more Vice Presidents, Treasurer, Administrative Secretary and a Corresponding Secretary.
3. An ad hoc Bylaws Committee should be designated. Its purpose is to draft the Bylaws for the student chapter using the Model Bylaws in Section IV as a guide. The Bylaws 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 Bylaws 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. Bylaws Committee Report | Bylaws 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 Affairs and other designated persons 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 bylaws 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 bylaws to the general membership for approval.
- Review of the draft application package.
- Determination of the timetable for submitting the application to NABA's National Board of Director of Student Affairs and other designated persons.

A professional chapter member should attend this meeting.

SECTION IV

BYLAWS

OF THE

_____STUDENT CHAPTER

OF THE

NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS, INC.

AS OF _____, 20____

TABLE OF CONTENTS

	PAGE
PREAMBLE	14
ARTICLE	
I. NAME, PURPOSE AND JURISDICTION.....	14
1.1 Name	14
1.2 Mission Statement.....	14
1.3 Jurisdiction.....	15
II. MEMBERSHIP.....	16
2.1 General Members.....	16
2.2 Students Who Are Not Eligible As Student Members	16
2.3 NABA Prerequisites	16
2.4 Admission to Membership.....	17
2.5 Eligibility of Members to Function	17
2.6 A Member in Good Standing.....	17
2.7 Attendance at Meeting.....	18
2.8 Voting Rights.....	18
2.9 Members from Other Student Chapters	28
2.10 Resignation	19
2.11 Membership Cards.....	19
III. OFFICERS.....	20
3.1 Officers	20
3.2 President.....	20

3.3	Vice President	21
3.4	Administrative Secretary	21
3.5	Corresponding Secretary.....	22
3.6	Treasurer	22
IV.	EXECUTIVE COUNCIL	24
4.1	Executive Council.....	24
4.2	Duties of Executive Council	24
4.3	Quorum	25
4.4	Vacancies	26
V.	COMMITTEES.....	26
5.1	Standing Committees	26
5.2	Duties	26
5.3	Removal Procedure.....	26
VI.	ELECTION OF OFFICERS AND EXECUTIVE COUNCIL	28
6.1	Organization Meeting (New Chapter)	28
6.2	Eligible Voters at Organization Meeting.....	28
6.3	Annual Elections.....	28
6.4	Election Deadline.....	28
6.5	Election Committee	28
6.6	Duties	29
6.7	Tenure in Office.....	30
6.8	Election Meeting.....	30
6.9	Eligible Votes	30

6.10	Members in Good Standing	30
6.11	Election Controversy	31
VII.	MEETINGS	33
7.1	Regular Meeting	33
7.2	Annual Chapter Meeting.....	33
7.3	Notices of Meeting.....	33
7.4	Special Meetings.....	33
7.5	Meeting of the Executive Council	34
7.6	Meetings of Standing Committees.....	34
7.7	Meeting Attendees	34
VIII.	DUES	35
8.1	Annual Dues Amount	35
8.2	Annual Dues Payment Date	35
8.3	Division of Annual Dues	35
IX.	GENERAL PROVISIONS GOVERNING MEETINGS	36
9.1	Quorum	36
9.2	Order of Business.....	36
9.3	Rules of Order.....	37
X.	TERMINATION OF MEMBERSHIP AND DISCIPLINARY SANCTIONS	38
10.1	Resignation and Reinstatement of Member	38
10.2	Termination of Membership for Nonpayment of Financial Obligation	38
10.3	Disciplining Members.....	39

10.4	Suspension of Chapter Officers	39
10.5	Resignation or Removal of Officers	40
10.6	Authority of National Board	40
10.7	Notice of Complaint and Right to Answer	41
10.8	Hearing Procedure	41
10.9	Notice of Findings and Action of the Board.....	41
XI.	SUSPENSION AND DISSOLUTION OF THE CHAPTERS AND REVOCATION OF CHAPTER	42
XII.	AMENDMENTS TO THESE BYLAWS.....	44
12.1	Proposals to Amend Bylaws	44
12.2	Submission to Membership for Vote	44
12.3	Two-thirds Vote for Amendment.....	44
XIII.	INDEBTEDNESS AND USE OF NAME.....	43
13.1	Indebtedness.....	43
13.2	Use of Name	43
XIV.	FISCAL BUSINESS.....	46
XV.	LIMITATIONS AND DISSOLUTION.....	47
15.1	Limitations	47
15.2	Dissolution	47
XVI.	ADOPTION AND PUBLICATION.....	48
16.1	Adoption	48
16.2	Publication	48
16.3	Effective Date	48

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 Bylaws to govern its activities.

ARTICLE I - NAME, PURPOSE AND JURISDICTION

1.1 NAME

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

ARTICLE II - MEMBERSHIP

The Chapter's membership shall consist only of general members:

2.1 GENERAL MEMBERS

A full-time or part-time undergraduate or graduate student at an accredited college or university 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 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 Bylaws, and by paying annually to National the requisite membership dues as prescribed by 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 Bylaws.

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 in the Association.

2.6 A MEMBER IN GOOD STANDING

"A member in good standing" as prescribed in these Bylaws (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 MEETINGS

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

2.8 VOTING RIGHT

Every member in attendance at a duly called meeting of the Chapter shall be entitled to 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 these Bylaws 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 the National as evidence of membership in the Association. The membership card shall be issued annually upon receipt of dues by National.

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.

3.1 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:

- a. To preside at meetings of the Chapter and the Executive Council.
- b. To appoint Chairpersons and members of all committees not directly elected by the Chapter or the Executive Council.
- c. To exercise general executive authority on behalf of the Chapter between meetings of the Executive Council and the Chapter subject to the approval of the Chapter.
- d. To countersign all requisitions of the Treasurer for disbursements from the Chapter treasury for any expenditures. All disbursements must also be approved by the Chapter's Faculty Advisor.
- e. To perform such other functions and exercise such further duties as may be voted from time to time by the Chapter or the Council.
- f. 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.

- g. To submit an annual report to the membership at the annual meeting of the 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:

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

- a. To act as Secretary of the Chapter and the Executive Council; to keep full and accurate records of the proceedings of the Chapter and of the Executive Council and record such proceedings in the minute book or books.
- b. 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.

- c. 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.
- d. To perform all duties of the Corresponding Secretary in his or her absence or disability.

3.5 CORRESPONDING SECRETARY

The duties of the Corresponding Secretary shall be:

- a. To give written notice of all meetings of the Chapter.
- b. To work with the Administrative Secretary in the distribution of minutes and other necessary correspondence to the membership.
- c. 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:

- a. 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.
- b. To keep a record of all Chapter members and their dues and to give receipts for all membership fees received.
- c. To act as chief financial officer for the Chapter.

- d. 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.
- e. 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.
- f. 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 signed 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:

- a. To have general control of the affairs and programs of the Chapter, subject to the authority of the Chapter and the provisions of the Bylaws.
- b. To render a report, containing the reports of all standing committees and special committees of the Chapter and whenever otherwise required.
- c. 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 the Executive Council.
- d. To approve special committees as needed.
- e. To decide matters of Chapter policy subject to endorsement by the Chapter and compliance with National policy.

4.3 QUORUM

A quorum of the 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

- a. The Standing Committees of the Chapter shall be the committees on:
 1. Academic Development
 2. Membership
 3. Community Service
 4. Scholarships
 5. Fundraising
 6. Elections
- b. 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 each month to the Executive Council at its regular meeting.

5.3 REMOVAL PROCEDURE

- a. Committees that are not functioning shall be discharged promptly by the Executive Council.
- b. 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. A member of any Standing Committee may be removed by the Chairperson with the approval of the Executive Council.

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

- a. 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.
- b. The Election Committee shall meet promptly to elect a Chairperson.
 - c. 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:

- a. Supervise the Chapter election.
- b. Supervise the establishment of appropriate machinery, provisions, and procedures for conducting the election in accordance with the Bylaws in order to protect the right of each member in good standing as defined in Section II of the Chapter to cast his ballot properly and have it counted.
- c. Have printed or typewritten one complete ballot containing the names of all members in good standing who have been nominated for office.
- d. Prepare the ballot in sufficient numbers for use at the election, and this ballot shall be the only ballot used at the election.
- e. Deliver the ballot to each eligible member.
- f. Receive and count the executed ballots.
- g. 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 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, a 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 the 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) of the Chapter members in good standing.

Each signor must list his or her permanent and temporary address and telephone number. Copies of complaints will be submitted to the Chapter by the National Director of Student Affairs or their designee or the designated Professional 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 MEETINGS

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 event later than May 31 of each school year.

7.3 NOTICE OF ANNUAL CHAPTER 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 MEETINGS

Special meetings may be called at any time and place on three days' written notice to all members by the President, or of 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 MEETINGS OF THE EXECUTIVE COUNCIL

The Executive Committee 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 which might lawfully have been transacted at the original meeting may be 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 members 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 MEMBERSHIP 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 percent (25%) 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 at 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 procedures in *Robert's Rules of Order* (newly revised) shall govern all meetings of the Chapter, unless in conflict with these Bylaws.

**ARTICLE X - TERMINATION OF MEMBERSHIP AND DISCIPLINARY
SANCTIONS**

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 MEMBERS

Resignation of members shall be in writing and may be offered at any time. Actions on resignations and applications for reinstatement of resigned members shall be taken by the National Board of Directors 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/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/her obligations, plus a reinstatement fee of five dollars (\$5) 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 or the Executive Council of the Chapter may prescribe if a member:

10.3.1 Infringes any of these Bylaws

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 professional, the Association, or the Chapter.

10.4 SUSPENSION OF CHAPTER OFFICERS

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 Bylaws. 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 Bylaws. 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-third (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 THE 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 Bylaws, 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 subject of the complaint or charge at his 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 via 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 a hearing before the Chapter or the Faculty Advisor if he so desires, or he may elect to have the matter decided by the Chapter or Faculty Advisor ex-parte on the basis of the complaint and 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 matter is handled by the National Director of Student Affairs or the designated Professional Chapter.

The member or officer may be represented by counsel and present oral or documentary evidence in his 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 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 CHARTER**

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 the 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 BYLAWS

The Chapter may amend these bylaws as long as such amendments are not inconsistent with the Bylaws of the Association.

12.1 PROPOSALS TO AMEND BYLAWS

Proposals to amend these Bylaws may be initiated by the National Board of Directors, the Executive Council, or 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 SUBMISSION 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 Bylaws may be amended by a two-thirds 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 Bylaws 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 or obligation 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) 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 simply 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 Bylaws, the Chapter shall not conduct or carry on any activities not 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 hereafter be 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 Bylaws.

ARTICLE XVI - ADOPTION AND PUBLICATION

16.1 ADOPTION

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

16.2 PUBLICATION

Upon the adoption of these Bylaws 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 Bylaws become effective thirty (30) days after adoption.

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 or Student Affairs. 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 CHARTER OFFICERS

List the name, officer position, college and permanent mailing address and telephone number, major, classification (FR, SOPH, JR, SR, 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 at the college or university 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 BYLAWS

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 BYLAWS

See model Bylaws. On blank lines insert chapter's name.

XII. INTERNAL REVENUE SERVICE CONSENT LETTER

A copy of the letter is enclosed (Sample Letter No. 2). The letter is to 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 PACKAGE

Prior to submitting the application package, the Chapter Bylaws should be forwarded for review to the Association's Bylaws 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). Five (5) 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
- National Vice President for the applicable region
- Chapter President of the designated professional chapter
- Designated National Student Affairs Committee Person
- National Office

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 BYLAWS ACCEPTANCE LETTER
(Student Chapter Letterhead)

_____, 20____

National Director of Student Affairs
National Association of Black Accountants, Inc.
900 Second Street, N.E., Suite 205
Washington, DC 20002

Dear Sir/Madam:

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

Sincerely,

President

Faculty Advisor

NABA

NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS, INC.

THE LOCAL CHAPTER MONTHLY MEETING

"A POSITIVE APPROACH"

THE LOCAL CHAPTER MONTHLY MEETING

"A POSITIVE APPROACH"

March, 1990

As we go about the daily business of running this dynamic organization, many times we must remind ourselves of the essential elements that make a difference in a black accountant's professional life. Self-respect and self-confidence are two critical elements that black accountants must have in abundance to survive the corporate or entrepreneurial journey. NABA has supported these journeys with monthly injections of self-respect and self-confidence via its monthly meetings.

The NABA monthly meeting engages our members in direct, pro-active dialogue to confront issues ranging from corporate politics to drug abuse in the black community. This meeting allows a forum for personal and professional development in addition to fulfilling our civic responsibility. It is at the NABA monthly meeting that young black students get their first exposure to the field of accounting and our great organization. Therefore, it is in NABA's (local and national) best interest to make certain the monthly meeting has a positive impact on those in attendance. Most individuals will make a quick opinion about our association based on what they see at our monthly meeting.

It is for this reason that we've committed ourselves to showing "The Positive Approach" in holding the local chapter monthly meeting. We realize many things many change from city to city (meeting locations, room size, day of the month, etc.), but we also want to emphasize the basic components that should be incorporated in every monthly meeting. This exercise will take the form of a "mock" monthly meeting in any NABA city and afterwards will open up for a

question and answer session to address specific issues. We hope this approach proves meaningful and realistic.

Joseph S. Anderson, Jr.

National Director

Professional Chapter Administration

W. Charles Bennett

National Director

Membership

Yvonne Horn

National Director

Professional Development

"THE STAGE"

PARTICIPANTS

President: Eugene Caldwell
Vice President: Janine Rouson
Treasurer: Edwin Jenkins
Recording Secretary: Pat Crowder
Corresponding Secretary: LaRoyce Stringer

Member Roles:

Monthly Speaker: Greta Russell
Chairman--Annual Dinner: Fred Gamble
Chairman--Tax Workshop: Yvonne Horn
Chairman--Membership: Tommie Williams

Other Members:

Thomas Hampton	Johnny Session (2)
Jonelle Dunston (2)	Lois Thomas (1)
Beverly Everson-Jones	Twyman Bentley (3)
Darla Griffith (1)	Starr Purdue
Joyce Williams	Ralph Thomas
Paula Gist (4)	Myrtis Berkley (3)
Joe Bryant (1)	Gwen Reed
Butch James	Leighton Richardson
Faye Moore (3)	Janice Sparks

- (1) Unemployed - Looking for work
- (2) Comes to meeting late
- (3) Guests
- (4) Brings Issue #3 to the floor for discussion and vote

"THE PLAY"

Opening Scene:

Members stroll in the room, chatting about homelife, sports or any other topics that interest them. The President checks his watch and senses that it is time for the meeting to begin.

Meeting starts promptly at 8:45 a.m.

A. President asks members to be seated and begins meeting by asking everyone to introduce themselves and where they are employed.

B. President refers to the agenda and makes appropriate changes, then asks corresponding secretary to introduce speaker. The speaker comes on and says a few words about the topic and concludes.

C. Meeting continues through National and Regional news and hits hot issues of budget presented by the Treasurer's report.

Issue #1: Speaker begins to get off-track from main topic and jeopardizes time limits. President must politely interrupt her to put meeting back on track.

Issue #2: Budget allocations were made solely by Treasurer without Committee Chairs' input and they are not happy. A heated discussion begins between Membership Chairman and the Treasurer.

President steps in and asks Treasurer to take additional input from Membership and resubmit final budget.

Issue #3: An issue (NABA's participation in an event which affects the budget and

time commitments of NABA members) is put on the floor for a vote before all the ramifications have been addressed. Discussion takes place and finally the President sends the issue back to the Social Committee for review and recommendation.

Notes:

1. President asks individuals who came in late to introduce themselves.
2. Secretary thanks speaker with small gift of appreciation from NABA.

AGENDA

- Introduction of Members and Guests (3 minutes)
- Introduction of Speaker - LaRoyce Stringer (1 minute)
- Speaker - Greta Russell - Topic: Teenage Pregnancy (5 minutes)
- National News - Janine Rouson (3 minutes)
- Regional News (1 minute)
- Treasurer's Report - Edwin Jenkins (3 minutes)
- Committee Reports:
 - Membership (1 minute)
 - Annual Dinner (1 minute)
 - Tax Workshop (1 minute)
 - Newsletter (1 minute)
- Old Business
- New Business
- Announcements
- Adjournment

NABA MONTHLY MEETINGS

KEY ELEMENTS

- Timelines - start/finish
- Quality speakers and relevant topics
- Typed agenda to facilitate smooth flow (follow Roberts' Rules)
- Non-issues oriented (all new issues requiring a vote should come through a committee)
- Positive approach (meeting must stay positive, open and non-threatening)
- Emphasize networking (i.e., introductions, after meeting socials or dancing, etc.)
- Professionalism (attire and dialogue)

NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS, INC.

NATIONAL STUDENT AFFAIRS COMMITTEE

**STUDENT CHAPTER AWARDS AND
EVALUATION COMPETITION**

**NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS, INC.
NATIONAL STUDENT AFFAIRS COMMITTEE
STUDENT CHAPTER AWARDS AND EVALUATION COMPETITION**

INTRODUCTION

The National Student Affairs Committee has worked diligently to produce an operating and reporting system for use by our student chapters. The Student Chapter Awards and Evaluation Competition system, which is similar to the professional chapter competition, has been developed and it:

- Establishes standards of good performance in relation to the goals and objectives of the Association.
- Measures actual performance against the standards, as evidenced in the Activity Report, through points awarded based on the achievement of specified goals.
- Provides awards at the annual national convention and regional student conferences for achieving the goals of the Association.

The Student Chapter Awards and Evaluation system is directed principally toward stimulating individuals and chapters to promote the goals of the Association. Basically, we hope that the competition between chapters will:

- Promote earlier and better planning of chapter activities by chapter officers.
- Foster spirit between the chapter and individual members.
- Have a sound and basic influence on the continued growth and advancement of the Association.

The National Student Affairs Committee has developed the Student Chapter Awards and Evaluation Competition document, which will help enhance the effectiveness of student chapter administration and quality of the overall student chapter structure. For your benefit, we have prepared this executive summary of the document.

PURPOSE

The Student Chapter Awards and Evaluation Competition document provides guidance for a uniform program and reporting mechanism that should help:

- Enhance the operational efficiency of student chapters.
- Promote healthy competition between students chapters.
- Provide guidance on activities in which the student chapters should engage.
- Increase the communication between the student chapter, the professional chapters, and the National Organization.

This document is comprised of six major categories, which are described below. Each category is related to an element of the expected operations and functions of student chapters, which should be reported. If utilized properly, this document is designed to guide a student chapter

through its planning, implementation and achievement of the goals and objectives of the National Association of Black Accountants, Inc. It should also help the professional chapter to more effectively meet the needs of, and serve as mentors to the student chapters.

Category 1 - Objectives, Activities Plan and Budget Report

Each student chapter should create a formal written planning document that states its objectives for the upcoming year. This document should also contain:

- The chapter's plan of activities
- Listing of chapter programs for the current year
- An operating budget of revenue and expenses for the upcoming fiscal year.

Category 2 - Specifically Encouraged Activities

Each student chapter is specifically encouraged to participate in the following events:

- Membership drives each semester or quarter
- Attendance at the regional student conference
- Participation on the National Student Affairs Committee.

Category 3 - Professional Programs and Business Meetings

Each chapter should:

- Sponsor programs that will increase their professional development and knowledge related to the accounting profession.
- Hold regular chapter business meetings.

Category 4 - Chapter Involvement in Professional and Fraternal Activities

Each chapter should:

- Conduct field trips and site visits to a local business or government entity.
- Interface with local professional chapters.
- Become involved in various NABA events.
- Publicize its activities.

Category 5 - Campus or Community Service Activities

Each chapter should participate in activities that:

- Provide assistance to other campus organizations.
- Help other students.
- Help the local community.

Category 6 - Year End Reporting

Each chapter should prepare:

- Annual financial statements.
- The IRS Form 990.
- The chapter information request report.

Points will be awarded for each of the categories as indicated in the Student Chapter Awards and Evaluation Competition document. To receive credit for chapter activities, each chapter must prepare the Activity Report completely, and submit it along with the Certification Form by the due dates described in the competition calendar. Chapters with exceptional performance will be recognized at both our national convention and regional student convention.

The National Student Affairs Committee hopes this program of competition will help improve the operational efficiency of its student chapters, provide guidance regarding the types of activities in which chapters should engage in to achieve the goals and objectives of the Association. This will increase the lines of communication between the student chapters and the professional organization.

Sincerely,

National Student Affairs Committee

STUDENT CHAPTER AWARDS AND EVALUATION COMPETITION CALENDAR

The dates listed in this calendar are final **postmark** dates for submission of the Activity Report and the Certification Form to the National Chairperson of the Student Chapter Awards and Evaluation Committee for consideration. All reports must be postmarked to be considered. Points will only be awarded for the applicable reporting period:

Reporting Period I:	April, May, June, July, August, September
Reporting Period II:	October, November, December
Reporting Period III:	January, February, March

Points will not be awarded retroactively for any period. Events or items may be submitted for one category only.

Requests for additional information should be directed to the Student Chapter Awards and Evaluation Committee Chairperson through the National Office.

April 1	Competition begins
October 31	Chapter reports due as of September 30 for Period I
November 30	Points tabulated for Reporting Period I Six month status report mailed to chapters
January 31	Chapter reports due as of December 31 for Period II Nine month status report mailed to chapters
February 28	Points tabulated for Reporting Period II
March 31	Competition ends
April 30	Chapter reports due as of March 31 for Period III
May 31	Points tabulated for the Report Period III Twelve month status report mailed to chapters

NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS, INC. STUDENT CHAPTER AWARDS AND EVALUATION COMPETITION
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	POINTS
CATEGORY 1 - OBJECTIVES, ACTIVITIES PLAN, AND BUDGET	
(a) Statement of Objectives	100
(b) Plan of Activities	200
(c) Financial Budget	<u>200</u>
	500
 CATEGORY 2 - SPECIFICALLY ENCOURAGED ACTIVITIES	
(a) Membership	400
(b) Special Professional Activities	
(1) Participation in Regional Student Conference	400
(2) Participation in National Student Affairs Committee	<u>200</u>
	1,000
 CATEGORY 3 - PROFESSIONAL PROGRAMS AND BUSINESS MEETINGS	
(a) Organizational Meeting	100
(b) Business Meetings	200
(c) Professional Development	
(1) Professional Programs	1,200
(2) Student Presentation Bonus	400
(3) Faculty Bonus	300
(4) Guest Bonus	200
(d) Joint Sponsorship with Off-Campus Group	300
(e) Professional Programs of 1-Day Duration	<u>300</u>
	3,000
 CATEGORY 4 - CHAPTER INVOLVEMENT IN PROFESSIONAL AND FRATERNAL ACTIVITIES	
(a) Chapter field trips and site visits	500
(b) Fraternal activities	400
(c) Promoting accounting careers	200
(d) Attendance at the National Convention	300
(e) Preparing/distributing Alumni Newsletter	300
(f) Membership update	200
(g) NABA Student Newsletter News Notes	900
(h) NABA Professional Newsletter Essay	400
(i) Major professional or fraternal activity	400
(j) Other professional or fraternal activities	<u>400</u>
	4,000

CATEGORY 5 - CHAPTER INVOLVEMENT IN CAMPUS OR COMMUNITY SERVICE ACTIVITIES

(a) Assistance to campus organization	300
(b) Assistance to community organization	300
(c) Community service activities	300
(d) Organizational plan for tutoring	100
(e) Tutoring sessions for students	400
(f) Publicity about the Chapter or members	300
(g) VITA program	500
(h) Major activity on campus/community	400
(i) Other campus or community service activity	<u>400</u>
	3,000

CATEGORY 6 - YEAR-END REPORT

(a) Financial statement	200
(b) IRS Form 990	200
(c) Chapter information request	<u>100</u>
	500

TOTAL POINTS **12,000**

GENERAL

The purpose of the Student Chapter Awards and Evaluation Competition is to provide each student chapter with guidance regarding the operation of its chapter. There are certain minimum activities required in each category in order for the student chapter to be considered a viable chapter within the National Association of Black Accountants, Inc.

Each Chapter must prepare and report its objectives, activities plan, budget of operations and forecast of financial position, either on the basis of the whole year, or on the basis of the separate school terms. They must be reported in accordance with the provisions of Category 1.

The National By-Laws provide that each Chapter should have at least 10 financial members during each fiscal year in order to retain its charter. Failure to maintain at least 10 financial members will result in the Chapter being suspended.

Chapters are required to hold at least one organizational meeting (Sub-Category 3(a)), at least two business meetings (Sub-Category 3(b)), and at least two professional programs (Sub-Category 3(c)), during the fiscal year.

The student chapter which accumulates the most points during the competition year beginning April 1st and ending March 31st will be recognized at the National Convention with an award for being the outstanding student chapter for the fiscal year ended June 30th. Additionally, the

student chapters which accumulate the most points in their regions will be recognized at the Student Conferences.

CATEGORY 1MAXIMUM 500 POINTS ALLOWED

OBJECTIVES, ACTIVITIES PLAN AND BUDGET

Minimum Activity Required in this Category

Each Chapter must prepare and report its objectives, activities plan, budget of operations and forecast of financial position, either on the basis of the whole year, or on the basis of the separate school terms. They must be reported in accordance with the provisions of Category 1.

Reporting Procedures

Each Chapter is encouraged to establish (prior to or in the Fall) a definite plan for the year. A term-by-term plan of activities published early in the Fall for the Chapter's members, alumni, faculty, and guests will result in greater interest and participation. Activities will be less likely to be postponed; speakers appreciate the lead time; people are able to work the activities into their calendars more easily; enthusiasm is generated; publicity can be better coordinated. Good planning makes for a successful year.

The annual objectives, completed activities plan, and the budget should be submitted in the Fall for the whole year. The objectives, activities plan, and budget must be mailed to the Chairperson of Student Chapter Awards and Evaluation and **postmarked no later than October 31st**.

To receive credit as a full year's report the submission must include:

(a) STATEMENT OF OBJECTIVESMAXIMUM 100 POINTS

The objective of the National Association of Black Accountants, Inc. is to unite accountants and accounting students with similar interests and ideals who are committed to professional and academic excellence, possess a sense of professional and civic responsibility, and who are concerned with enhancing opportunities for minorities in the accounting profession. Follow this objective as an overall guide for the Chapter's activities.

(b) PLAN OF ACTIVITIESMAXIMUM 200 POINTS

The plan to be completed in detail should include the following:

1. The dates selected for the Chapter's programs, meetings, and other planned activities. The programs and activities should be distributed reasonably evenly throughout the academic year.
2. The title of the program, or a brief description of the nature or purpose of each program or other activity.

3. The categories under which the activities are to be reported must be included in the activities plan.
4. The identity of the proposed speakers and participants (if committed). If necessary, these may be later modified.

(c) FINANCIAL BUDGET MAXIMUM 200 POINTS

The plan of activities is the basis for the financial budget of operations. The plan should include:

A budget of operations, including a budgeted statement of revenue and expenses for the Chapter's fiscal year or terms, showing the projected amounts for each class of activity given in the plan of activities. In addition to the National student dues that is collected from each member and submitted to the National Office, you should also assess your members' dues that will be retained by the Chapter to fund your operations.

CATEGORY 2 MAXIMUM 1,000 POINTS ALLOWED

SPECIFICALLY ENCOURAGED ACTIVITIES

Minimum Activity Required in this Category

The National By-Laws provide that each Chapter should have at least 10 financial members during each fiscal year in order to retain its charter. Failure to maintain at least 10 financial members will result in the Chapter being suspended.

Sub-Category 2(a) Maximum 400 Points

Membership

Chapters are encouraged to hold membership drives in each term during the year. A maximum of 200 points will be assigned for each membership drive held during the Fall and Winter/Spring terms. Each membership drive must be reported (**postmarked**) by October 31st for the Fall term and April 30th for the Winter/Spring term.

Each member should individually complete the membership application form. **The application form should be submitted directly to the National Office of the National Association of Black Accountants, Inc., 7249-A Hanover Parkway, Greenbelt, MD 20770 with the dues payment.**

Sub-Category 2(b) Maximum 400 Points

The following two activities are especially encouraged by the National Student Affairs Committee.

(1) REGIONAL STUDENT CONFERENCEMaximum 400 Points

For attendance at Regional Student Conferences, 10 points will be assigned for each student member registering and participating in the scheduled activities up to a maximum of 400 points.

The Chapter should request points for activity and/or attendance at the Regional Conference by properly completing the Activity Report with (a) place and date of the Regional Conference; and (b) number of attendees.

(2) NATIONAL STUDENT AFFAIRS COMMITTEEMaximum 200 Points

For participation on the National Student Affairs Committee, 100 points will be assigned for each student member participating on the committee up to a maximum of 200 points.

CATEGORY 3 MAXIMUM 3,000 POINTS ALLOWED

PROFESSIONAL PROGRAMS AND BUSINESS MEETINGS

Minimum Activity Required in this Category

Chapters are required to hold at least one organizational meeting (Sub-Category 3(a)), at least two business meetings (Sub-Category 3(b)), and at least two professional programs (Sub-Category 3(c)), during the fiscal year.

Sub-Category 3(a)

ORGANIZATIONAL MEETINGMaximum 100 Points

One of the first meetings of the year is usually an organizational meeting. At this meeting, the duties of the officers are clarified, amendments are made to the Chapter's By-Laws, National and local dues are discussed, meetings for the year planned, and other activities discussed. The Chapter should hold the initial organizational meeting as soon as it is feasible to start the planning and implementation process.

Report the organizational meeting on the Activity Report by October 31st.

Sub-Category 3(b)

CHAPTER BUSINESS MEETINGSMaximum 200 Points

Chapter business meetings at which the principal activity is the conduct of the ordinary business of the Chapter, such as planning specific activities, monitoring the progress of the Chapter, and the nomination and election of officers are reported under this sub-category.

To qualify for point credit, the meeting must be:

- Adequately scheduled, publicized, and properly conducted.
- Attended by a quorum of the membership, as specified by the Chapter By-Laws.

Only one business meeting per day may be claimed for point credit. Qualifying for point credit are Executive Committee or Officers' Meetings if under the Chapter's By-Laws this group constitutes a quorum of the membership.

Include the number of meetings held during the period on the Activity Report. Maintain records showing (a) the date, time, and place of the meeting; (b) the general purpose of the meeting; (c) the student member attendance; and (d) faculty attendance. A maximum of 25 points per meeting.

Sub-Category 3(c)

PROFESSIONAL DEVELOPMENT Maximum of 2,100 Points

Professional development is an important aspect of a student's accounting career. Professional presentations are designed to aid in the students' development by introducing them to a wide variety of business topics. Program areas should be directly related to accounting, economics, business or career-oriented subjects.

(c-1)	Professional Programs	1,200
(c-2)	Student Presentation Bonus	400
(c-3)	Faculty Bonus	300
(c-4)	Guest Bonus	200

PROFESSIONAL PROGRAMS Maximum 1,200 Points

Chapters are required to hold at least two professional programs during the fiscal year. All professional programs are to be reported on the Activity Report by the end of the respective quarter. Record should show all details of the event: date, time, place, title of the presentation, purpose or nature of the event, the presenters or participants of the program. In addition, state the classification of the program --technical (subjects directly related to accounting, economics, or business) or non-technical (other subjects such as career orientation). Each program will be awarded a maximum of 200 points.

STUDENT PRESENTATION BONUS Maximum 400 Points

A bonus of up to 100 points will be earned for each of up to four programs prepared by student members of the Chapter. Student-prepared and presented programs are a means of fostering personal and professional development.

These programs must represent creative and original efforts by the students. The students must be principal participants in these programs, either with individual or panel presentations. The conducting of normal Chapter activities, such as committee reports, orientations, business meetings will not qualify for the bonus points.

The nature of the student participation must be fully described, in your records, including the names of the students giving the presentation in order to qualify for bonus points.

FACULTY GUESTS ATTENDANCE BONUS Maximum 300 Points

A bonus of 10 points will be given for each faculty member who attends an organizational meeting, a business meeting or professional program. A faculty guest need not be a member of the Chapter or the Fraternity. The Chapter is encouraged to maintain a guest sign-in roster to qualify for faculty guest bonus points.

PROFESSIONAL GUESTS ATTENDANCE BONUS Maximum 200 Points

A bonus of 10 points will be given for each professional guest at the professional program excluding the speaker. The Chapter is encouraged to use a sign-in sheet for the program, showing the guests' signatures and their employers.

Sub-Category 3(d)

JOINT SPONSORSHIP OF PROFESSIONAL PROGRAM Maximum 300 Points

The Chapter is encouraged to co-sponsor professional programs with off-campus organizations, such as the local professional chapter of the National Association of Black Accountants, Inc., the State Society of CPAs, and the National Association of Accountants, Inc.

The Chapter must maintain evidence of participation in the planning and organization of the program in order to receive point credit in this sub-category.

Sub-Category 3(e)

PROFESSIONAL PROGRAMS OF 1-DAY DURATION Maximum 300 Points

Chapters may sponsor and host professional programs of day-long duration for the benefit of the Chapter's members, other students, faculty and outside accounting professionals. The program may be technical or non-technical in nature. The technical subjects may be accounting and business topics or related to the practice of professional accounting (public, private or governmental). The non-technical topics may be geared toward career planning or interviewing techniques. The Chapter's members must be responsible for the program's planning, content, promotion, logistics, and implementation.

A Chapter may choose to co-sponsor a Regional Student Conference under this sub-category for credit. A maximum of 300 points will be awarded for a full-day program. Programs that are one-half day duration may be awarded a maximum of 150 points.

The determination of whether or not a program is a full day or half day is made using the technical sessions of the agenda. A meeting that has all afternoon sessions followed by cocktails

and dinner would be considered a half day program as would a morning program ending in a luncheon.

CATEGORY 4 MAXIMUM 4,000 POINTS ALLOWED

CHAPTER INVOLVEMENT IN PROFESSIONAL AND FRATERNAL ACTIVITIES

This category of activities is intended to be adaptable to the environment and be flexible enough to meet the needs and desires of the individual Chapter.

Sub-Category 4(a)

CHAPTER SITE VISITS AND FIELD TRIPS Maximum 500 Points

For purposes of this sub-category, a site visit is defined as a visit by the Chapter to any office or facility where the primary emphasis is accounting related (i.e., office tour of a CPA firm or accounting area of a business or government entity). A field trip is defined as a visit by the Chapter to a location to better understand the items or processes being accounted for (i.e., visit to an oil well, manufacturing facility).

The Chapter may request points for a maximum of two field trips at 200 points each and three site visits at 100 points each. The maximum in this sub-category may be reached by a combination of site visits and field trips.

Sub-Category 4(b)

CHAPTER FRATERNAL ACTIVITIES

The Chapter's members are encouraged to engage in fraternal and social activities. For example, dances, parties, gatherings that are not oriented to technical or professional discussions, social "get togethers" with faculty or professional guests, picnics and similar gatherings which include athletics are included in this sub-category. Socials hosted by the Chapter that include professional guests that are basically of a recruiting nature are to be reported under sub-category 4(j).

Report each event separately, describing the nature of the activity the names of the participating members, as well as the other pertinent details about the date, time, place, nature of the activity, etc. A maximum of 50 points for each of up to 8 events.

Sub-Category 4(c)

PROMOTING ACCOUNTING CAREERSMaximum 200 Points

Chapters are encouraged to present accounting career orientations to students who have not selected a major, non-accounting students, or high school students. Programs designed to promote minority participation in accounting careers promotes one of the objectives of the

National Association of Black Accountants, Inc. Ask your faculty advisor to acquire literature on accounting careers from the AICPA, National Association of Black Accountants, Inc., National Association of Accountants, Institute of Internal Auditors, American Society of Women CPAs, etc.

In reporting the activity, maintain a list of the names of the Chapter members participating: the date, time, and place, number and general make-up of the audience. The presentations are intended to be the nature of group discussions. Maximum of 100 points for each of up to 2 events.

Sub-Category 4(d)

ATTENDANCE AT THE NATIONAL CONVENTION Maximum 300 Points

Chapters are encouraged to support the annual National Convention each year. For attendance at the National Convention, 100 points will be assigned for the first registered student member and 50 points will be assigned for each additional registered student member attending and participating in all scheduled activities up to a total of 300 points.

Reports requesting points for attendance at the National Convention should be filed by October 31st.

Sub-Category 4(e)

PREPARING ALUMNI NEWSLETTER Maximum 300 Points

The Chapter is encouraged to prepare and mail an Alumni Newsletter to the Chapter's alumni periodically. This newsletter is also valuable when sent to local area professionals, school administrators, faculty, and others who have an interest in the activities of the Chapter. The Newsletter may contain information about current and former members, faculty activities, Chapter activities--both past and upcoming, items about the College or University's accounting program. Include a note about sending address updates and other information about the alumni members back to the Chapter in order to keep the files current.

The newsletter should be mailed directly to the Chapter's alumni. Use this vehicle to keep in contact with your alumni, to gather information about them and to enlist their support for the Chapter's activities.

Attach a copy of the Newsletter to the Activity Report when reporting. A maximum of up 150 points for each of 2 newsletters.

Sub-Category 4(f)

ALUMNI MEMBERSHIP UPDATEMaximum 200 Points

Each Chapter is expected to keep in contact with its members. A crucial element in the communication process is a record of the names and addresses of its members both active and alumni. The records of all past members should be updated each year. An efficient way to do this is to request address changes in newsletter mailings. At the conclusion of the update, the Chapter should be able to provide the National Office with a complete listing of its members' names and current addresses.

To earn 200 points, the Chapter must submit its updated membership roster of both active and alumni members by January 31st of each year.

Sub-Category 4(g)

NATIONAL STUDENT NEWSLETTER (CHAPTER TO CHAPTER)
"CHAPTER NEWS NOTES" Maximum 900 Points

Chapter News Notes are write-ups of selected, unusual or innovative Chapter programs or activities that will be of interest to other Chapters. News Notes write-ups must be typed, doubled-spaced on 8½" x 11" paper. It must clearly identify the author, Chapter, and school. It must be submitted by the monthly publication deadline for the National Student Newsletter (September 1st, December 1st, and March 1st).

A maximum of 300 points may be awarded for each of up to 3 submissions. The Editor will select those to be published.

Sub-Category 4(h)

NATIONAL NEWSLETTER (NEWS PLUS) ESSAY Maximum 400 Points

Essays on technical or educational accounting-related topics submitted should be of general interest to student members of the Association. The Chapter has the responsibility to screen the essays and submit only the best. The objective of this activity is to encourage student members to develop their writing ability and their ability to research and communicate about a technical topic that will have general appeal to the National Readers of New Plus.

Submission at any time will be acceptable, but deadlines for possible inclusion in each News Plus will be published in the preceding issue. Those items not used or received too late for one issue will be considered for later issues. Obviously, all items that are submitted cannot be published; point credit is provided irrespective of publication or non-publication. The essays are to be no longer than 1½ pages in length, double-spaced on 8½"x11" paper, and clearly identified as to author, Chapter, and school. Take great care to site references in the footnotes where quotations are given or the works of others are used.

A maximum of 200 points for each of 2 essays may be awarded. Points assigned each essay will be based on overall quality and interest, varying from 1 to 100 points.

Sub-Category 4(i)

MAJOR PROFESSIONAL OR FRATERNAL ACTIVITY Maximum 400 Points

Chapters are encouraged to undertake a major professional or fraternal program to further the primary objectives of the Chapter. Only programs involving a large number of student members over an extended time or having an impact on several chapters should be reported under this sub-category. Members of the student chapter must be responsible for all phases (from planning to execution) of the program.

Examples of activities in this sub-category would be to serve as host or co-host of the Regional Student Conference or work with the student program for the National Convention. Another type of activity that may be reported under 4(i) is career-oriented programs involving 2 to 4 hour technical meeting and a social with the members of the professional community.

A report must be submitted and should contain substantial detail to the involvement of student members and the achievements of the program. Each activity may be awarded up to 200 points.

Sub-Category 4(j)

OTHER PROFESSIONAL OR FRATERNAL ACTIVITIESMaximum 400 Points

Chapters are encouraged to engage in activities of a professional accounting or fraternal nature, in addition to those provided for in the sub-categories above. Submit a description of the activity in detail indicating the time, place, nature, and extent of the member involvement, and other particulars of the event. Included in this sub-category are the following:

1. *Member orientation programs.* Presenting orientation programs for prospective members--what the Chapter is about, their responsibilities, events planned, and their involvement.
2. *Athletic events.* Participation of members as a team in the name of the Chapter.
3. *Weekly or bi-weekly meetings of the Executive Committee.* If weekly or bi-weekly meetings of the Executive Committee of officers are held, the Chapter may request a total of 200 points under 4(j) at the end of the fiscal year.
4. *Socials which focus on careers or recruiting.* Socials focusing on recruiting not held in conjunction with professional programs may be awarded 50 points each, up to a maximum of 300 points.

For this sub-category, a maximum of 400 points for up to 8 events may be awarded.

CATEGORY 5 MAXIMUM 3,000 POINTS ALLOWED

CHAPTER INVOLVEMENT IN CAMPUS AND COMMUNITY ACTIVITIES

This category is intended to be flexible and adaptable to the needs and desires of the individual Chapters.

Sub-Category 5(a)

ASSISTANCE TO OTHER CAMPUS ORGANIZATIONS Maximum 300 Points

Chapters are encouraged to provide accounting or other assistance without compensation to campus organizations. The evaluation of the points to be awarded will be on the basis of the number of students involved and the time spent by each, as well as the type of assistance given. Include description with the Activity Report.

A maximum of 100 points may be awarded for each of up to 3 separate activities. Additional activities of this nature may be reported under sub-category 5(i).

Sub-Category 5(b)

ASSISTANCE TO COMMUNITY ORGANIZATIONS Maximum 300 Points

Chapters are encouraged to provide accounting or other assistance without compensation to community organizations. This may be in the form of consultation about tax matters, bookkeeping or information systems; or other advice or work of an accounting, financial or technical service nature. The evaluation of the point credit will be made on the basis of the number of students involved, the time spent by each, and the nature of the assistance given. Details should be given on the Activity Report.

A maximum of 100 points may be awarded for each of up to 3 separate activities. Additional activities of this nature may be reported under sub-category 5(i).

Sub-Category 5(c)

COMMUNITY SERVICE ACTIVITIES Maximum 300 Points

The Chapter may engage in community related work and services or activities other than providing accounting advice. Examples would be to assist in the United Negro College Fund telethon, Junior Achievement program, Big Brother/Big Sister programs, etc.

Report each activity separately, describing the nature of the activity, and the number of students participating.

A maximum of 100 points may be awarded for each of up to 3 activities.

Sub-Category 5(d)

ORGANIZATIONAL PLAN FOR TUTORING Maximum 100 Points

If the Chapter organizes a formal tutoring program open to students at regular times throughout the year, it should document its intention through an organizational plan. The Chapter should submit a plan for the year with the following information:

1. Dates of the tutoring sessions.
2. Times of the tutoring sessions.
3. Location of the tutoring sessions.
4. Plans for staffing the sessions.

The sessions must be planned to allow students needing assistance to "walk in" during the scheduled times. The organizational plan should be submitted along with the annual objectives, activities plan and budget and must be **postmarked** no later than October 31st.

Sub-Category 5(e)

TUTORING SESSIONS FOR STUDENTS Maximum 400 Points

Group tutoring sessions for no monetary compensation paid to members of the Chapter are a valuable service that the Chapter can provide. The intention is that group sessions be held.

Maintain a report in summary form for each quarter with a list showing for each session held the date, names of the members tutoring, number of students assisted, length of the sessions, and the course(s) of the assisted students.

A maximum of 20 points may be awarded for each of up to 20 sessions.

Sub-Category 5(f)

PUBLICITY ABOUT THE CHAPTER OR MEMBERS Maximum 300 Points

The Chapter should attempt to place news stories about the Chapter, its activities, and members in the media (i.e., radio, television, etc.). The name of the National Association of Black Accountants, Inc. must be mentioned in the item. Not qualifying for point credit are mere announcements of upcoming events.

A maximum of 50 points may be awarded for each of up to 6 publicity items. Maintain a copy of the news item, when available or the details about where it appeared, the media form, and the date.

Sub-Category 5(g)

VITA PROGRAM Maximum 500 Points

Note: Any program receiving credit under this category must be IRS sanctioned.

Chapters are encouraged to provide taxpayer assistance in the preparation of individual tax returns. The Internal Revenue Service will provide guidance in its Volunteer Income Tax Assistance (VITA) program.

Maintain a list of the names of the participating members, a description of the training sessions (i.e, IRS sponsored preparation workshops), dates, and location of the VITA sessions and the number of people assisted at each session.

Each session qualifies for 50 points up to a maximum of 10 sessions.

Sub-Category 5(h)

MAJOR SERVICE ACTIVITY ON CAMPUS/COMMUNITYMaximum 400 Points

Chapters are encouraged to undertake a major campus or community service program to further the primary objectives of the chapter.

Only projects involving a large number of members over an extended period of time would be reported under this sub-category. Examples would include High School Career Day program, Big Brother/Big Sister program, Junior Achievement program, etc.

The report must be submitted at the conclusion of the respective reporting period. It must contain substantial detail as to the involvement of members and their achievement. The Chairperson of Student Chapter Awards and Evaluations will determine the appropriateness of the program and the corresponding points to be assigned.

Sub-Category 5(i)

OTHER CAMPUS/COMMUNITY SERVICE ACTIVITIES Maximum 400 Points

Chapters are encouraged to participate in innovative campus or community service activities that are compatible with those of a professional accountant in addition to those itemized above. In reporting the activity, describe the nature and extent of member involvement, time, place, date, and nature of the achievement.

Included in this sub-category is the Chapter's participation in the AICPA minority scholarship program. Each student member selected as a scholarship recipient equals one activity. A maximum of 100 points may be awarded for each of 4 activities.

CATEGORY 6MAXIMUM 500 POINTS ALLOWED

YEAR-END REPORT ON CHAPTER AND FINANCES

Minimum Activity Required in this Category

Each Chapter shall submit a "Year-End Report" to the Chairperson of Student Chapter Awards and Evaluations no later than October 31st.

CHAPTER'S RESPONSIBILITY

The "Year-End Report" of the Chapter should consist of (1) the Chapter's Annual Financial Statements, (2) IRS Form 990, and (3) Chapter Information Request. All items must be included in order for the report to be accepted. Note the dates above and plan your schedule accordingly.

The year-end financial statements must be prepared for the fiscal year ended June 30th. It should reflect the accrual cash basis of accounting.

The Chapter's President, Treasurer, and Faculty Advisor have the individual and joint responsibility to prepare the financial statements and the IRS Form 990 on a timely basis.

The Chapter Information Request should report the names, addresses, and telephone numbers of the chapter officers and faculty advisor for the upcoming fiscal year.

A maximum of 200 points each will be assigned for properly completed financial statements and IRS Form 990. A maximum of 100 points will be assigned for properly submitting the data required in the Chapter Information Request.

**National Association of Black Accountants, Inc.
Student Chapter Awards and Evaluation Competition
Certification Form**

Reporting Period

_____ April 1st - September 30th
 _____ October 1st - December 31st
 _____ January 1st - March 31st

Fiscal Year _____

Chapter _____

Total Points Submitted _____

The undersigned hereby verify that the _____
 Chapter did participate in, conduct, host, etc., the events outlined in the attached Activity Report.

1. _____ (Signature) _____ (Date)

_____ Chapter President (type name) _____ (Date)

2. _____ (Signature) _____ (Date)

_____ Chapter Officer (type name and title) _____ (Date)

3. _____ (Signature) _____ (Date)

_____ Faculty Advisor (type name and title) _____ (Date)

**** THREE SIGNATURES ARE REQUIRED TO VALIDATE THIS EVALUATION ****