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1910

## Constitution and By-Laws, as Amended at the New York Annual Meeting, October, 1910

American Association of Public Accountants

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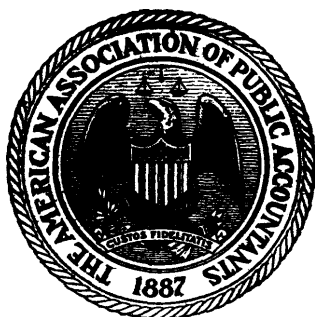
CONSTITUTION AND BY-LAWS

OF

The American Association

of

Public Accountants



[Incorporated under the Laws and Statutes of the State of New York]

AS AMENDED AT THE NEW YORK ANNUAL  
MEETING, OCTOBER, 1910

CONSTITUTION AND BY-LAWS  
OF  
The American Association of Public  
Accountants

[As amended at the Annual Meeting at New York, October, 1910]

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Constitution

ARTICLE I.

NAME AND OBJECTS.

The name of the association shall be "The American Association of Public Accountants."

Its objects shall be to unite in one organization the public accountants practicing in the United States, to advance the science of accountancy, aid in securing uniformity of legislation affecting the profession and the business community, uphold the high standard of the profession, and encourage cordial intercourse among public accountants.

ARTICLE II.

MEMBERS—THEIR ELECTION AND ADMISSION AND CERTIFICATES.

SECTION 1. The membership of this association shall consist of two classes—fellows and associates.

SEC. 2. *Fellows* shall consist of:

(a) Accountants who have obtained and hold a C. P. A. certificate duly issued to them by any state or territory, who have been in continuous practice on their own account for at least three years prior to their application for admission to membership, or who, while not in practice on their own account, have served for three years immediately previous to their application for membership in the office of a public accountant in practice and who are still so in service or practice.

(b) Accountants in states or districts where no certified public accountant laws are in effect, who have been in continuous practice on their own account for at least three years immediately preceding their application for admission to membership in this association, and who

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are citizens of the United States or have duly declared their intention to become such.

SEC. 3. *Associates* shall consist of:

(a) Those who are associates of or accountants in the regular employ of any practicing public accountant.

(b) Persons engaged in practice as public accountants on their own account for a less term than three years previous to their application for membership in this association.

(c) Those who are associate members of constituent state or district societies.

SEC. 4. Members shall be distinguished as *Society Fellows* and *Society Associates*; and *Fellows-at-large* and *Associates-at-large* respectively. *Society Fellows* and *Society Associates* are those who are members of the association solely by virtue of their membership in state or district societies admitted to this association. *Fellows-at-large* and *Associates-at-large* are those who are such at the date of the adoption of this Constitution and those admitted as hereinafter provided.

SEC. 5. The entire membership of state or district societies consisting only of certified public accountants, and the entire membership of similar societies consisting of public accountants in states or districts where C. P. A. laws are not in effect, may, on the respective applications of such societies, be admitted to this association as whole bodies, by a two-thirds vote of those present at any meeting of the Board of Trustees of this association, and the individual members of such societies, by such admission, shall become either *fellows* or *associates* of this association as they may be eligible under the provisions of sections 2 and 3 of this article, provided, however, that in states or districts where a certified public accountant law is in effect only such persons as hold C. P. A. certificates shall be entitled to membership as fellows in this association.

SEC. 6. Each state or district society shall be responsible for the annual dues of its members to this association, which annual dues shall be payable as hereinafter provided in Article V of the by-laws of this association.

SEC. 7. Upon the admission to membership of any fellow or associate to any state or district society which has been admitted to this association such member shall be reported by the secretary of such society to the secretary of this association, and upon his election by the Board of Trustees shall become a fellow or associate of this association, subject to the provisions of sections 2 and 3 of this article. Society membership in this association shall cease when any member ceases to be a member of any constituent state or district society.

SEC. 8. The admission and election of *Fellows* and *Associates-at-large* shall be determined by the Board of Trustees. The trustees may in

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their absolute discretion by resolution passed by a majority of the members present and voting refuse to admit or elect any person to either degree of membership, fellow or associate, whom they may deem unfit or unsuitable, or suspend for future consideration an application for admission for such time as they may deem desirable; they may readmit to membership any person who has ceased to be a member of the association by resignation, provided satisfactory causes for such resignation and readmission be submitted to them.

SEC. 9. Every person on his admission or election as a Fellow or Associate-at-large of the association shall pay an entrance fee as hereinafter provided to the Board of Trustees, and until payment thereof he shall not be entitled to become or be a fellow or associate-at-large of the association, and failure to pay the same within one month after notice given him by mail shall nullify his admission and election, and his right to become a member shall cease.

SEC. 10. The application of any person desirous of becoming a Fellow or Associate-at-large of this association must contain evidence satisfactory to the trustees that the applicant is not eligible to membership in any state or district society affiliated with this association, and to which the applicant should properly belong, and must be approved in writing by a majority of the committee on membership. The applicant may then be admitted by a majority vote of the Board of Trustees taken either at a meeting thereof or by correspondence.

SEC. 11. Every application for membership in this association made either individually or by a constituent society on behalf of a person resident in a state or district where a state or district society is established and of which society said applicant is not a member, shall be submitted to such state or district society for approval and report thereon. In the event of said state or district society withholding its approval it shall require the affirmative vote of three-fourths of all members of the Board of Trustees present at any regular or special meeting to elect such applicant to membership.

### HONORARY MEMBERSHIP.

SEC. 12. The association, by unanimous vote of the members present at any regular or special meeting, on nomination by the Board of Trustees, may confer honorary membership on any person or persons who by their standing and celebrity in the community at large may be considered as entitled to receive such an honor.

SEC. 13. Upon admission to membership as a fellow or associate of The American Association of Public Accountants every member shall be entitled to a certificate of membership therein, and the members so receiving such certificate shall agree in writing prior to receipt of such certificate to the surrender of same to the association in the event of their withdrawal therefrom or their membership otherwise ceasing.

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## ARTICLE III.

### STATE OR DISTRICT SOCIETIES.

SECTION I. The objects of this association shall be in no manner whatsoever to regulate or interfere with the management, government, or organization of any of the state or district societies belonging to it, except as to the proper observance of this constitution and by-laws. Nor to seek or interfere with legislation in any state except with the consent of the society of such state or district.

## ARTICLE IV.

### OFFICERS, TRUSTEES, AND COMMITTEES.

SECTION I. The officers of the association shall be as follows:

A president,

Vice-presidents, who shall be the presidents of the respective state or district societies which are members of The American Association of Public Accountants, or such other member as a state or district society may select as a vice-president of this association, except, however, that the president or other nominee of such society at the date of the annual meeting shall serve as a vice-president of the association until the succeeding annual meeting, provided the said officer shall continue a member in good standing in such society; and

A treasurer,

all of whom shall be fellows of this association; also

A Secretary who shall be a fellow of the association unless in the judgment of two-thirds of all the members of the Board of Trustees the interests of the Association will be better served by securing the services as Secretary of a person who is not a fellow of the association.

Two auditors, who shall be members of this association, but not members of its Board of Trustees, and who shall reside in or near the place selected for the next annual meeting.

SEC. 2. Not more than one officer—exclusive of vice-presidents—shall be selected from among the members of any one state or district society or from among the members-at-large, unless otherwise determined by a two-thirds vote at any meeting of the association.

### TRUSTEES.

SEC. 3. (a) The Board of Trustees shall be composed of the president, vice-presidents, treasurer, and *nine* other members who shall be fellows of the association.

(b) No more than three members of the Board of Trustees, exclusive of the president, vice-presidents, and treasurer, shall be selected from members of the same state or district society or from among the members-at-large, provided that any member nominated by a society not having its

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full representation of the board shall not be disqualified by reason of such nominee being a member of a society which is fully represented.

### COMMITTEES.

SEC. 4. There shall be ten regular standing committees, viz.:

An executive committee; committee on membership; committee on by-laws; committee on annual meeting; committee on state legislation; committee on federal legislation; committee on journal; committee on education; committee on budget, and committee on arbitration. These committees shall be appointed annually by the president, except in the case of the executive committee, which shall be appointed by the Board of Trustees, as is hereinafter provided.

SEC. 5. Each committee shall consist of three fellows of this association; except the executive committee, which shall be composed as provided for in article I, section 8, of the by-laws. A majority of each committee shall constitute a quorum thereof.

SEC. 6. The president shall be *ex officio* a member of all committees.

## ARTICLE V.

### ELECTION OF OFFICERS AND TRUSTEES.

SECTION I. The president, treasurer, trustees, and auditors shall be elected at the annual meeting. They shall hold office during the respective terms for which they are elected, or until their successors are chosen. In case of vacancy in office, the Board of Trustees shall have the power to fill the same until the next annual meeting. The secretary shall be appointed by the Board of Trustees and shall continue in office at the pleasure of said Board.

## ARTICLE VI.

### SEAL.

SECTION I. The corporate seal of the association shall be circular in form, having displayed in its centre an eagle, upon its breast a shield, its talons resting upon a riband containing the motto or inscription "*Custos fidelitatis,*" the riband covering a bunch of arrows and branch of tree on each side respectively and beneath the eagle's talons. Beneath the inner rim and above the eagle's head, a balance. Inside the rim, the inscription, "The American Association of Public Accountants, 1887."

## ARTICLE VIII.

### AMENDMENTS.

SECTION I. Alterations, additions, or amendments to the constitution or by-laws of this association shall be made only at a regular meeting thereof and by a two-thirds vote of the members represented thereat. No proposition to alter, amend, or add shall be acted on unless written

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notice thereof has been given to the secretary at least ninety days prior to the meeting at which the same is to be submitted for action. A copy of any such proposition shall be embodied in the call for the next regular meeting and a copy sent direct to every member-at-large of this association and to the secretary of each affiliated society, *at least thirty days* before the date of such next regular meeting at which the proposition to alter, amend, or add is to be acted on, furnishing each such secretary with one copy of such notice for each and every member in the society.

### **By-Laws.**

#### **ARTICLE I.**

##### **PRESIDENT.**

**SECTION 1.** It shall be the duty of the president to preside at all meetings and to enforce all laws and regulations relating to the administration of the association.

**SEC. 2.** He shall call meetings of the association or Board of Trustees when he deems it necessary, or when requested so to do by the executive committee, or upon the written request of at least one-fourth of the constituent societies for a meeting of the association, or one-fourth of the trustees for a meeting of the Board of Trustees.

##### **VICE-PRESIDENTS.**

**SEC. 3.** In the absence of the president, one of the vice-presidents named by the president, or, failing this, designated by the Board of Trustees, shall have all the powers and prerogatives of the president, provided that if the president be absent from the annual meeting of the association the chairman shall be appointed from the vice-presidents by the Board of Trustees.

##### **CHAIRMAN PRO TEMPORE.**

**SEC. 4.** In the event of the absence of the president and vice-presidents from any meetings of the association or Board of Trustees, one of the members present shall preside.

##### **TREASURER.**

**SEC. 5.** All moneys payable to the association shall be paid to the treasurer of the association and by him deposited in a bank designated by the Board of Trustees, and all moneys payable by the association shall be paid by checks signed by the treasurer; provided, however, that nothing herein contained shall prevent the Board of Trustees from placing in the hands of the treasurer or other officer such sums as may be necessary to meet salaries and pay current expenses. The treasurer shall be required to give a bond satisfactory to the trustees.



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### SECRETARY.

SEC. 6. The secretary shall perform all the duties usually appertaining to his office and such other duties as may be assigned to him by the president, the Board of Trustees, or the executive committee. It shall also be his duty, subject to the executive committee, at all seasonable opportunities to advocate the cause of the profession generally, and to initiate correspondence in promotion of the aims of the association.

### AUDITORS.

SEC. 7. The accounts of the association shall be audited by the auditors, and their report shall be made at the annual meeting. The books of the association and the annual accounts shall be delivered to the auditors at least three days before each annual meeting, and their report thereon shall be filed with the Board of Trustees before the date of such meeting.

### BOARD OF TRUSTEES AND EXECUTIVE COMMITTEE.

SEC. 8. It shall be their duty to take charge, control, and management of all the property, real and personal, belonging to the association. They shall keep a record of their proceedings, and make a report thereof in writing to the association at the annual meeting.

Generally the Board of Trustees shall exercise all powers requisite for the purposes of the association as herein described, and possess such other powers as provided for by statute.

The Board of Trustees shall appoint an executive committee consisting of the president of the association as chairman of said committee, the treasurer of the association, and five other members of the Board of Trustees, to whom the board may delegate such of its powers as it may determine, except (a) the election of new members; (b) filling a vacancy caused by the death, disability, or resignation of any officer or member of the Board of Trustees; (c) suspension of an affiliated society or a member for any cause whatsoever; (d) filling a vacancy on the executive committee; (e) appointment or removal of the Secretary.

The executive committee shall keep minutes of its proceedings and report such fully to the Board of Trustees at each meeting thereof. It shall be their duty generally to administer the affairs and supervise the finances of the association, to audit all bills prior to the payment thereof, and to perform such other duties and exercise such other powers as may be designated by the Board of Trustees.

SEC. 9. The office of a member of the Board of Trustees may be vacated by his absence from two consecutive meetings of the board, without good and sufficient reason satisfactory to the Board of Trustees.

SEC. 10. The Board of Trustees shall adopt an annual budget showing the amount of money appropriated for the several purposes of the association for the ensuing year.

No debts shall be contracted or money spent other than as specified in said budget or in excess of the sum provided for the stated purposes until

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such proposed expenditure or indebtedness has received the approval of at least a majority of all the members of the Board of Trustees.

### COMMITTEE ON MEMBERSHIP.

SEC. 11. The duties of this committee shall be to inquire into the standing and character of each person proposed for membership, and to report the same at the next meeting of the Board of Trustees, unless excused by a vote of said board, and no person shall be reported except by a majority of said committee.

### COMMITTEE ON BY-LAWS.

SEC. 12. Every question involving the amendment, construction, or addition of or to any by-laws shall be referred to this committee.

### COMMITTEE ON ANNUAL MEETINGS.

SEC. 13. This committee shall have charge of all arrangements, plans, programs, etc., for the annual meeting of the association.

### COMMITTEE ON STATE LEGISLATION.

SEC. 14. The duties of this committee shall be to assist affiliated societies in matters relating to state legislation affecting the profession, to support members against unjust attack where questions of professional principle are involved, and to consider such questions as may be referred to it by the executive committee or Board of Trustees.

The committee shall report to the Board of Trustees at each of its regular meetings the legislative situation as affecting the profession in each state of the union where matters of interest have arisen since the date of the previous report.

### COMMITTEE ON FEDERAL LEGISLATION.

SEC. 15. This committee shall have charge of the interests of the association as they may be affected by federal legislation. It shall report to the Board of Trustees at each regular meeting thereof, or to the executive committee upon request thereof.

### COMMITTEE ON JOURNAL.

SEC. 16. The duties of this committee shall be to direct the policy of **THE JOURNAL OF ACCOUNTANCY** on behalf of The American Association of Public Accountants in conjunction with the directors of The Accountancy Publishing Company.

### COMMITTEE ON EDUCATION.

SEC. 17. This committee shall direct its efforts to the development of accountancy education, and shall report annually the progress thereof.

### COMMITTEE ON BUDGET.

SEC. 18. The duties of this committee shall be to prepare an annual budget and present it to the Board of Trustees for adoption.

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### COMMITTEE ON ARBITRATION.

SEC. 19. The duties of this committee shall be:

(a) To investigate and arbitrate such differences of a professional character between members of this association as shall be referred to it by the Board of Trustees, executive committee, or by mutual consent of the parties thereto members of this association.

(b) To report the findings thereon to the Board of Trustees and the parties to the arbitration, provided, however, that no reports to the trustees or executive committee shall be requisite if the findings of this committee be accepted by all of the parties in issue.

(c) And in the event of the non-acceptance of the findings of this committee by any of the parties in issue, to prefer charges against such person or persons before the Board of Trustees sitting as a trial board.

This committee shall organize by the selection of one of its members as secretary, who shall notify in writing at least thirty days in advance of any action such member or members of this association as may be affected by such investigation.

Provided always that nothing herein contained shall operate to suspend the authority of state societies for the adjudication of disputes between members thereof.

## ARTICLE II.

### MEETINGS OF THE ASSOCIATION—REGULAR.

SECTION 1. The annual meeting of the association shall take place on the third Tuesday of September of each year. Notices of meeting shall be sent out not less than thirty days prior to such meeting direct to each member-at-large and to the membership of constituent societies through the respective secretaries thereof, stating the place, date, and time of such meeting.

### ANNUAL MEETING.

SEC. 2. (a) The annual meeting shall be held at such place in the United States as the members in annual meeting of the preceding year shall decide.

(b) The fiscal year of the association shall end on the 31st day of August in each year.

### SPECIAL MEETINGS.

SEC. 3. Special meetings may be called in accordance with these by-laws, at which meetings no business other than that for which they were called shall be transacted. The place at which such meetings shall be held shall be determined by the executive committee.

Notices of such meetings shall be sent, not less than thirty days prior to each such meeting, direct to every member-at-large and to the membership of constituent societies through the respective secretaries thereof, stating the place and date of such meeting and the business to be transacted thereat.

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SEC. 4. A full report of each regular or special meeting shall be published in the next issue of THE JOURNAL OF ACCOUNTANCY.

### BOARD OF TRUSTEES MEETINGS.

SEC. 5. (a) Regular meetings of the Board of Trustees shall be held on the Thursday next after the third Tuesday in September, the second Monday in April, and the Monday next preceding the third Tuesday in September of each year. Other meetings may be called by the president. All meetings shall be held at such places as shall be determined by the executive committee.

Twenty-one clear days' notice of a meeting of the Board of Trustees shall be given to each member, mailed to him at his usual or last known address, and such notice shall, as far as possible, contain a statement of the business to be transacted at such meeting and the names of any candidates for admission to membership of the association.

Copies of the minutes of each meeting shall be forwarded by the secretary within fifteen days thereafter to every member of the Board of Trustees.

(b) In lieu of calling a special meeting of the Board of Trustees the president may submit proposed resolutions to a vote of the board by correspondence, and any such resolution which is approved by not less than two-thirds of the whole membership of the board shall be declared by the president to be duly carried and shall be recorded on the minutes of the board.

### COMMITTEE MEETINGS.

SEC. 6. All committees shall be subject to the call of their respective chairmen.

### QUORUM.

SEC. 7. A representation of a majority of the fellows of this association shall constitute a quorum authorized to transact any business duly presented at any meeting of the association.

Seven trustees shall constitute a quorum of the Board of Trustees; except when convened as a trial board, when a majority shall be necessary; a majority of any and all committees shall constitute a quorum of such committees.

## ARTICLE III.

### REPRESENTATION AT MEETINGS OF ASSOCIATION—SOCIETY DELEGATES.

SECTION 1. Once in each calendar year each state or district society shall elect delegates and alternates thereto from among the fellows of The American Association of Public Accountants to represent such society at the meetings of the association, and such delegates shall be entitled to cast a vote or votes, at each meeting of the association during the ensuing twelve months upon each question which shall properly be brought before any such meeting, representing in the aggregate the total

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number of society fellows of The American Association of Public Accountants who are entitled to representation in this association as members of said state or district association on which dues are paid to the association. Provided, however, society fellows who are such through membership in more than one state or district society shall elect as to the society through which they desire representation, and they shall be entitled to representation for voting purposes, by one such society only. In the absence of instructions to the contrary, they shall be credited to the state or district society from which their last annual dues were received. Each delegate present shall cast an equal proportion of the total vote of the society he represents unless otherwise directed by his society.

SEC. 2. Each state or district society may determine as to the number of its delegates to this association, not to exceed, however, one delegate for every ten fellows, and provided that at least ten days prior to every meeting of the association the secretary of each state or district society shall furnish a properly attested certificate of the names of the delegates and alternates thereto who have been duly elected to represent such society, and also to state thereon the number of fellows, members of such society, who are entitled to representation in this association.

### FELLOWS-AT-LARGE.

SEC. 3. Each fellow-at-large, who was a member of this association prior to January 10, 1905, shall be entitled to cast one vote, either personally or by duly authorized proxy, upon each question which shall properly be brought before any meeting of the association, and for the election of officers thereof. If, however, he elects to so vote he shall not be entitled to representation for voting purposes as a society member.

SEC. 4. Fellows-at-large who may have been admitted to membership after January 10, 1905, shall not be entitled to a vote until such time as their number reaches ten, when they shall, once in each calendar year, form themselves into an assembly or group for the purpose of obtaining representation at the meetings of the association; and for such purpose they shall select from among their number a delegate or delegates and alternates, not to exceed, however, one delegate for every ten such fellows-at-large, who shall be entitled to cast a vote or votes pursuant to the provisions of section 1 of this article. The notice to the secretary of the association of the election of such delegates and alternates shall be in accordance with the procedure indicated in section 2 of this article.

### ASSOCIATE MEMBERS.

SEC. 5. Associate members shall not be entitled to any vote.

### MEMBERS MAY ATTEND MEETINGS.

SEC. 6. All members of the association may attend all meetings and take part in the proceedings thereof, but voting shall only be in accordance with the provisions of this article.

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### ARTICLE IV.

#### NOMINATION AND ELECTION OF OFFICERS.

SECTION I. Nominations may be made at the annual meeting of the association by any society delegate or fellow-at-large for each of the following officers, viz.:

- President,
- Treasurer, and
- Two auditors, to serve until the date of the succeeding annual meeting; and for
- Three trustees, to serve for three years each.

Nominations may also be made at the same time to fill the unexpired term of any trustee whose office may be then vacant.

SEC. 2. Election shall be by ballot. A chairman and two tellers shall be appointed to receive the ballots for each officer, trustee, and auditor. They shall canvass the ballots so cast and announce the result to the presiding officer, who thereupon shall declare the members receiving the majority of the votes cast elected to the respective offices.

SEC. 3. In case of no choice on the first ballot for any one or more officers, trustees, or auditors, a new election shall take place at once for the particular case or cases in which there had been no choice, until a choice be made.

### ARTICLE V.

#### INITIATION FEES AND DUES.

SECTION I. The following shall be the initiation fees:

- (a) By a fellow-at-large on admission, without becoming an associate, \$25.00.
- (b) By an associate-at-large on becoming a fellow, \$15.00.
- (c) By an associate-at-large on admission, \$10.00.

SEC. 2. No initiation or admission fees shall be exacted from state or district societies in respect to members joining the association through such societies as provided in article II of the constitution of this association.

SEC. 3. The following shall be the dues for each fiscal period ending August 31:

- By each fellow-at-large, \$10.00.
- By each associate-at-large, \$5.00.
- By each society fellow, \$5.00.
- By each society associate, \$2.50.

SEC. 4. Such dues shall be due and payable annually in advance on September 1 of each year, or at the date of a member's election or admission to membership; and until such payment thereof, no certificate of

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membership shall be issued. Such dues shall be apportioned in the first instance to the end of the fiscal year, namely, August 31.

SEC. 5. No affiliated society or member-at-large of the association shall be permitted to vote or be entitled to representation at any meeting thereof when dues are sixty days in arrear.

SEC. 6. No state or district society shall be assessed for dues upon any member who elects representation through another society or as a member-at-large.

### ARTICLE VI.

#### RULES OF CONDUCT.

1. No member shall allow any person to practice in his name as a public accountant who is not a member of this association, in partnership with him or in his employ on a salary.

2. No member shall directly or indirectly allow or agree to allow a commission, brokerage, or other participation by the laity in the fees or profits of his professional work.

3. No member shall engage in any business or occupation conjointly with that of a public accountant, which in the opinion of the Board of Trustees is incompatible or inconsistent therewith.

4. No member shall certify to exhibits, statements, schedules, or other form of accountancy work which have not been verified entirely under the supervision of himself, a member of his firm, one of his staff, a member of this association or of a similar association of good standing in foreign countries.

5. No member shall in his business advertisements use any initials as an affix to his name that are not either authorized by statutory enactment of this country or by the well-known associations established for a similar purpose in the British Empire, nor shall he affiliate with or substantially recognize any society that is designated or in any way sets itself out to be a so-called certified public accountant society, unless the state in which such society is organized has the requisite statutory enactment in full force and effect.

6. No member shall take part in any effort to secure the enactment, alteration or amendment of any state or federal law affecting the profession without giving immediate notice thereof to the secretary of this association, who in turn shall at once advise the secretary of the state or district society concerned.

### ARTICLE VII.

#### SUSPENSION AND EXPULSION.

SECTION I. A state or district society renders itself liable to be expelled from the association or to be suspended for a term not exceeding two years by resolution of the Board of Trustees sitting as a trial board.

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if, after election to membership, it (a) lowers its standards of admission to membership; (b) fails to maintain its organization; (c) fails to pay its dues; or (d) refuses or neglects to give effect to any decision of this association, of the Board of Trustees or of the Committee on Arbitration.

SEC. 2. A member renders himself liable to be expelled from the association or to be suspended for a term not exceeding two years by resolution of the Board of Trustees sitting as a trial board, if (a) he infringes any part of the rules of conduct of the association, (b) is convicted of felony or misdemeanor, (c) is finally declared by a court of competent jurisdiction to have committed any fraud, (d) is held by the Board of Trustees on the written complaint of any person aggrieved, whether a member or not, to have been guilty of any act or default discreditable to the profession, (e) is declared by any competent court or commission to be insane or otherwise incompetent, or if (f) he fails to pay any subscription, dues, assessment or other sum owed by him to the association within three months after such debt has become due.

### ARTICLE VIII.

#### TRIAL BOARD.

SECTION 1. For the purpose of adjudicating complaints or charges against members of the association as provided in article VII the Board of Trustees shall convene as a trial board.

SEC. 2. Due notice shall be mailed to the parties to the cause by the secretary at least thirty days prior to the proposed session.

SEC. 3. A three-fourths vote of those trustees present shall be necessary to a decision.

SEC. 4. The Board of Trustees (sitting as a trial board) may in the exercise of its discretion recall, rescind, or modify any resolution for expulsion or suspension at a meeting similarly called and convened by a like majority vote as required in section 3 of this article, provided that not less than three-fourths of the members constituting such board shall have been of the board that issued the decree then being reconsidered.

SEC. 5. Written notice of any resolution for expulsion or suspension shall forthwith be sent to the member affected thereby and to the secretary or secretaries of the state or district society or societies with which such member is affiliated or in which state he has his domicile or place of business.

### ARTICLE IX.

#### RULES OF ORDER.

SECTION 1. The rules of parliamentary procedure as laid down in "Roberts' Rules of Order" shall govern all meetings of the association.



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