

NFP-102.10

(Rev. Jan. 1999)

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**PAID**  
AUG 09 2002  
**EXPEDITED**  
SECRETARY OF STATE

## ARTICLES OF INCORPORATION

**SUBMIT IN DUPLICATE**

Payment must be made by certified check, cashier's check, Illinois attorney's check, Illinois C.P.A.'s check or money order, payable to "Secretary of State."

DO NOT SEND CASH

6237-2966

(Do Not Write in This Space)

Date 8-5-02

Filing Fee \$50

Approved *u*

CP0497614

TO: JESSE WHITE, Secretary of State

Pursuant to the provisions of "The General Not For Profit Corporation Act of 1986," the undersigned incorporator(s) hereby adopt the following Articles of Incorporation.

Article 1. The name of the corporation is: AMERICAN ACCOUNTING ASSOCIATION *u*

Article 2. The name and address of the initial registered agent and registered office are:

Registered Agent UNITED STATES CORPORATION COMPANY OF ILLINOIS

Registered Office	First Name	Middle Name	Last Name
33 North LaSalle Street			
Number Chicago	Street IL	(Do not use P.O. Box) Cook	
City	Zip Code	County	

Article 3. The first Board of Directors shall be three in number, their names and residential addresses being as follows: (Not less than three)

Director's Names	Number	Street	Address City	State
Joel S. Demski	Fisher School of Accounting - University of Florida,	Gainesville, FL 32611		
G. Peter Wilson	Carroll School of Management - Boston College,	Chestnut Hill, MA 02167		
William L. Feliz, Jr.	College of Bus & Public Admin-University of Arizona,	Tucson, AZ 85721		

Article 4. The purposes for which the corporation is organized are:

(a) to initiate, encourage and sponsor research in accounting and to publish or aid in the publication of the results of research; (b) to advance accounting instruction and to encourage qualified individuals to enter careers in the teaching of accounting; (c) to advance the development and applications of accounting concepts and standards and seek their adoption for financial statements prepared for external purposes; (d) to advance the development and uses of accounting for internal management purposes; and (e) to advance a widespread knowledge of accounting among qualified students and the public generally.

(Continued on attached sheet)

Is this corporation a Condominium Association as established under the Condominium Property Act?

☐ Yes ☒ No (Check one)Is this corporation a Cooperative Housing Corporation as defined in Section 216 of the Internal Revenue Code of 1954? ☐ Yes ☒ No (Check one)Is this a Homeowner's Association which administers a common-interest community as defined in subsection (c) of Section 9-102 of the code of Civil Procedure? ☐ Yes ☒ No

Article 5. Other provisions (please use separate page): PLEASE SEE ATTACHED PROVISIONS.

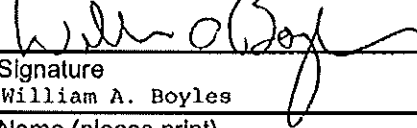
## Article 6.

## NAMES &amp; ADDRESSES OF INCORPORATORS

The undersigned incorporator(s) hereby declare(s), under penalties of perjury, that the statements made in the foregoing Articles of Incorporation are true.

Dated July 29, 2002  
(Month & Day) (Year)

## SIGNATURES AND NAMES

1.   
Signature  
William A. Boyles  
Name (please print)
2. \_\_\_\_\_  
Signature  
\_\_\_\_\_  
Name (please print)
3. \_\_\_\_\_  
Signature  
\_\_\_\_\_  
Name (please print)
4. \_\_\_\_\_  
Signature  
\_\_\_\_\_  
Name (please print)
5. \_\_\_\_\_  
Signature  
\_\_\_\_\_  
Name (please print)

## POST OFFICE ADDRESS

1. 301 E. Pine Street, Suite 1400  
Street  
Orlando, Florida 32801  
City/Town State ZIP
2. \_\_\_\_\_  
Street  
\_\_\_\_\_  
City/Town State ZIP
3. \_\_\_\_\_  
Street  
\_\_\_\_\_  
City/Town State ZIP
4. \_\_\_\_\_  
Street  
\_\_\_\_\_  
City/Town State ZIP
5. \_\_\_\_\_  
Street  
\_\_\_\_\_  
City/Town State ZIP

(Signatures must be in **BLACK INK** on original document. Carbon copied, photocopied or rubber stamped signatures may only be used on the true copy.)

- If a corporation acts as incorporator, the name of the corporation and the state of incorporation shall be shown and the execution shall be by its President or Vice-President and verified by him, and attested by its Secretary or an Assistant Secretary.
- The registered agent cannot be the corporation itself.
- The registered agent may be an individual, resident in this State, or a domestic or foreign corporation, authorized to act as a registered agent.
- The registered office may be, but need not be, the same as its principal office.
- A corporation which is to function as a club, as defined in Section 1-3.24 of the "Liquor Control Act" of 1934, must insert in its purpose clause a statement that it will comply with the State and local laws and ordinances relating to alcoholic liquors.

FOR INSERTS—USE WHITE PAPER—SIZE 8 1/2 x 11

File No. \_\_\_\_\_

FILE NFP-102.10  
ARTICLES OF INCORPORATION  
under the  
GENERAL NOT FOR PROFIT  
CORPORATION ACT  
of

**FILED**

AUG 05 2002

JESSE WHITE  
SECRETARY OF STATE

SECRETARY OF STATE  
DEPARTMENT OF BUSINESS SERVICES  
CORPORATION DIVISION  
SPRINGFIELD, ILLINOIS 62756  
TELEPHONE (217) 782-9522 782-9523

(These Articles Must Be Executed and Filed  
in Duplicate)

Filing Fee \$50

C-157.9

ARTICLES OF INCORPORATION (Cont'd)  
State of Illinois

**AMERICAN ACCOUNTING ASSOCIATION**

Article 4. Purposes (Continued):

The purposes for which this corporation is organized shall be limited to those which are strictly charitable. In no event shall this corporation engage in any activity which would be contrary to the purposes and activities: (1) permitted to be engaged in by any organization the activities of which are exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986; or (2) of a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986, as hereafter amended, and the applicable rules and regulations thereunder.

The corporation shall not engage, nor shall any of its funds, property, or income be used, in carrying on propaganda or otherwise attempting to influence legislation, nor shall the corporation participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office, nor shall the corporation engage in subversive activities.

The corporation shall not be operated for the primary purpose of carrying on an unrelated trade or business as defined in Section 513 of the Internal Revenue Code of 1986, as hereafter amended, and the applicable rules and regulations thereunder.

No compensation shall be paid to any member, officer, director, trustee, creator or organizer of the corporation or substantial contributor to it except as a reasonable allowance for services actually rendered to or for the corporation.

The corporation is organized to serve public interests. Accordingly, it shall not be operated for the benefit of private interests.

ARTICLES OF INCORPORATION (Cont'd)  
State of Illinois

AMERICAN ACCOUNTING ASSOCIATION

Article 4. Purposes (Continued):

In general, to do any and all acts and things, and to exercise any and all powers which now or hereafter are lawful for the corporation to do or exercise under and pursuant to the laws of the State of Illinois for the purpose of accomplishing any of the purposes of the corporation.

The purposes for which this corporation is organized shall be limited to those which are strictly charitable. In no event shall this corporation engage in any activity which would be contrary to the purposes and activities: (1) permitted to be engaged in by any organization the activities of which are exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986; or (2) of a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986, as hereafter amended, and the applicable rules and regulations thereunder.

The corporation shall not engage, nor shall any of its funds, property, or income be used, in carrying on propaganda or otherwise attempting to influence legislation, nor shall the corporation participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office, nor shall the corporation engage in subversive activities.

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Article 5. Other provisions.

*Quint*

MEMBERS

Individuals serving as accounting teachers, public accountants, accountants from business and government, and other individuals interested in the Corporation's purposes and objectives shall be eligible for membership. Admission shall be conducted in such manner and shall be subject to such conditions as the Executive Committee may determine. There shall be four classes of membership: (1) Members, (2) Associate Members, (3) Life Members, and (4) Emeritus Members.

Members. Members are eligible to vote, hold offices, and participate in all activities of the Corporation.

Associates Members. Students, during the period of registration in school, shall be eligible to become Associate Members. Associate Members may not vote in elections conducted by the Corporation, serve on committees, or hold an elective or appointed office.

Life Members. Life Membership may be awarded by the Executive Committee. Life Members shall have all of the rights of a Member.

Emeritus Members. Members who have retired from ordinary gainful employment, and who have been members of the Corporation for twenty (20) years may apply for and shall be granted Emeritus Membership. Emeritus Members shall have all of the privileges and benefits of Members.

TERM OF EXISTENCE

The corporation shall have perpetual existence.

## OFFICERS AND DIRECTORS

The Board of Directors of the Corporation shall consist of not less than three (3) persons. The number of directors shall be fixed in the By-Laws of this corporation. Annual elections will be held on the 31st day of December, of each year or such other date as selected by the Board of Directors. Election shall be by a majority vote of the members of this corporation in attendance at the annual meeting of the membership of this corporation.

The officers of the corporation shall consist of a President, a Vice President, a Vice President - Education, a Vice President - Research, a Vice President - Publications, a Vice President - Finance, a Vice President - International, a Vice President - Sections and Regions, and a Vice President - Professional Relations. The President shall serve for a term of one (1) year, beginning the first day of the month immediately following his election by a majority of the Members at an annual meeting of the Members. All Vice Presidents shall serve for a term of two (2) years, beginning the first day of the month immediately following his election by a majority vote of the Members at an annual meeting of the Members. Vice Presidents may be re-elected to serve subsequent terms. Interim vacancies shall be filled by a majority vote of the Executive Committee.

## EXECUTIVE COMMITTEE AND COUNCIL

The affairs of the Corporation shall be managed by the Executive Committee in conjunction with the Council.

The Executive Committee shall consist of the officers of the Corporation and the President-Elect and immediate Past President. The Executive Committee may authorize multi-year appointments to other committees in addition to standing committees.

The Council shall assist the Executive Committee in the governance of the Corporation. The Council shall consist of:

- (a) Members of the Executive Committee;
- (b) Four Members at Large;
- (c) Two International Members at Large; and
- (d) Representatives of Regions, Section and Groups (Segments): two representatives per segment where segment membership exceeds 1,000 and one representative per segment where segment membership does not exceed 1,000