
CONSTITUTION

THIS DOCUMENT IS PROTECTED INTELLECTUAL PROPERTY. ANY DUPLICATION IN PART OR WHOLE OF THIS DOCUMENT IS NOT PERMITTED WITHOUT AUTHORIZATION.

Article I: Name of Organization

- 1.1 The official name of the organization will be “*Association of Accountancy*”.
- 1.2 The Association of Accountancy may be referred to by the acronym “AOA”.

Article II: Purpose

- 2.1 The purpose of AOA will be to serve as a resource for students to pursue the profession of accountancy and promote the accounting profession at the University of Toronto Scarborough. Therefore, the organization is dedicated to:
 - 2.1.1 Providing academic, social, and professional development opportunities to engage students who are interested in the accounting profession;
 - 2.1.2 Expanding the accounting community on campus and increase students’ exposure to the accounting profession;
 - 2.1.3 Building a strong external brand for the Accounting Program at the University of Toronto Scarborough by providing students with relevant and adequate resources;
 - 2.1.4 Developing a wide network of alumni with accounting background and connecting them with the current student community.
- 2.2 The AOA fundamentally serves a non-profit function within the University of Toronto Scarborough, and will not engage in activities that are essentially commercial in nature.
- 2.3 The AOA operates as an independent entity working within the University of Toronto Scarborough community subject to the values and policies of the University.

Article III: Membership

- 3.1 Membership in AOA is open to all students at the University of Toronto Scarborough. The fees and terms for membership shall be determined by the outgoing and incoming Senior Executive Committee of that year.
- 3.2 The term of membership for the AOA will be from September 1 to August 31 of each academic year. The membership is renewable each academic year.
- 3.3 Each member shall be offered the following privileges through membership in AOA:
 - 3.3.1 Participate in exclusive events catered towards AOA general members only;
 - 3.3.2 Attend all initiatives and events held by AOA;
 - 3.3.3 Communicate and to discuss and explore all ideas;

- 3.3.4 Freedom from discrimination on the basis of sex, race, religion, or sexual orientation;
 - 3.3.5 The right to be free from censorship, control, or interference by the University on the basis of the organization's philosophy, beliefs, interests or opinions unless and until these lead to activities which are illegal or which infringe on the rights and freedoms already mentioned above;
 - 3.3.6 The right to distribute on campus, in a responsible way, published material provided that it is not unlawful.
- 3.4 Each member shall possess the following responsibilities relative to participation in AOA:
- 3.4.1 Support the purpose of the organization;
 - 3.4.2 Uphold the values of the organization;
 - 3.4.3 Contribute constructively to the programs and activities offered by the organization;
 - 3.4.4 Attend general meetings;
 - 3.4.5 Abide by the constitution and subsequent official organizational documents;
 - 3.4.6 Respect the rights of peers and fellow members;
 - 3.4.7 Abide by University of Toronto policies, procedures, and guidelines;
 - 3.4.8 Abide by the Laws of the Land, including but not limited to the Criminal Code of Canada.
- 3.5 The AOA will collect a mandatory membership fee from each member each year. This fee will be proposed as part of the operating budget presented to general members for approval at a valid general meeting.
- 3.6 The AOA values and respects the personal information of its members. The AOA secures its member's information at all times and will not supply names or other confidential information to third-parties.
- 3.7 The AOA will protect the privacy of member information and must use it only for the delivery of service and not for commercial gain.
- 3.8 The process for becoming a member of Association of Accountancy is as follows:
- 3.8.1 To become an AOA member, the individual signing up must be a UofT student. All that is required from the student signing up for the membership is their name, utoronto email, program name, and year of study.
 - 3.8.1 The student can sign up for our membership by visiting our website, utscaoa.com

Article IV: Executives

- 4.1 The executives of the organization shall include 1 President or 2 Co-Presidents, 1 Vice-President of Marketing, 1 Vice-President of Public Relations, 1 Vice-President Business Development, 1 Vice-President Operations, 2 Digital Media Directors, and 2

Marketing Directors, 2 Corporate Relations Directors, 1 Human Resources Director, 1 Finance Director, 1 Data Analytics Director, 3 Events Directors, 2 CPA Directors

4.1.1 Due to the nature of CPA Ontario Board of Ambassador's alignment with the Association of Accountancy, UTSC CPA Ontario Board of Ambassador Representatives, under consent, are deemed CPA Directors under the Association of Accountancy.

4.2 The organizational structure shall be established as follows:

Senior Executive Committee

President or Co-Presidents

Vice Presidents of Communications

Vice President Marketing

Vice President of Public Relations

Vice President Business Development

Vice President Operations

Communications Team

Digital Media Directors

Marketing Directors

Business Development Team

Corporate Relations Directors

Human Resources Director

Finance Director

Data Analytics Director

Operations Team

Events Directors

Other

CPA Ontario Board of Ambassadors

4.3 Only undergraduate students at the University of Toronto Scarborough enrolled in a Management Specialist Program or pursuing a Major in Economics may hold executive positions. An exception can only be granted upon the approval of the Senior Executive Committee.

4.4 The term of each executive will last from May 1 to April 30 of the following year.

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- 5.4.1 CPA Directors' term will follow the duration of their time as a CPA Ontario Board of Ambassador Representative
- 4.5 The President(s) shall be in either 3rd or later years of study and must have served on the organization's Executive Team in the academic year prior to the designated term. The President must not be on co-op work term for the academic year in which they are serving, with the exception of one (1) academic semester.
- 4.6 The Vice Presidents of Communication must have served on an executive team within a management student group in the academic year prior to designated term. The Vice President Communications cannot leave on co-op work term during the academic year in which they are serving, with the exception of one (1) academic semester.
- 4.7 The Vice President of Business Development must have served on an executive team within a management student group in the academic year prior to designated term. The Vice President of Professional Development cannot leave on co-op work term during the academic year in which they are serving, with the exception of one (1) academic semester.
- 4.8 The Vice President of Operations must have served on an executive team within a management student group in the academic year prior to designated term. The Vice President Operations cannot leave on co-op work term during the academic year in which they are serving, with the exception of one (1) academic semester.
- 4.9 The Senior Executive Team shall only serve on the AOA Executive Team. The Senior Executive Team shall not be affiliated with other organizations at UTSC; with the exception of the CPA Board of Ambassador role, religious, and/or athletic organizations.
- 4.10 The broad responsibilities of each executive position are as follows:
- 4.10.1 President(s) is the official spokesperson of the organization and provides direction for all components of the organization in a manner consistent with the organization's constitution and policies.
- 4.10.2 Vice-President Marketing overlooks the Marketing functions, while handling the branding of the organization and its various means of communication with other parties as well as the general public.
- 4.10.3 Vice-President Public Relations overlooks the Social Media, while handling the branding of the organization and its various means of communication with other parties as well as the general public.
- 4.10.3 Vice-President Business Development overlooks the Corporate Relations, Finance, Human Resource functions, while serving as a liaison between the organization and external parties.
- 4.10.4 Vice-President Operations overlooks all aspects of Event functions, representing the brand of the organization and looking for possible future collaborations.
- 4.10.5 Digital Media Directors develop and maintain the website as well as establish and promote the organization's online presence. They also manage the organization's brand across social media platforms and execute various promotional campaigns.

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- 4.10.6 Marketing Directors manages the organization's brand and its various advertising and promotional campaigns.
 - 4.10.7 Corporate Relations Directors identifies and pursues opportunities for corporate sponsorship and partnership, as well as maintains previous relationships.
 - 4.10.8 Human Resources Director oversees the associate program, including planning, hiring, training and communication, as plans and executes internal organizational operations, including but not limited to, coordination of booth hours and classroom announcements, and records executive team meeting minutes.
 - 4.10.9 Finance Director is responsible for administering cash management and reconciliation, tracking functional and event budgets, invoicing, creating funding requests.
 - 4.10.10 Data Analytics Director is responsible for taking all post-event feedback provided from attendees, the speaker(s), and the AOA Executives and illustrate that in graphs using Excel or Power BI. This should allow AOA to assess how well our events are, areas of improvement, and common trends and outliers that are both positive and negative.
 - 4.10.11 Events Directors take charge of the development, planning, and execution of events and initiatives.
 - 4.10.12 CPA Directors perform their regular tasks as a member of the Board of Ambassadors for CPA Ontario and attend monthly team meetings.
 - 4.11 The executive positions collectively will form the Executive Team that acts as the primary steward of the organization.
 - 4.12 This team is collectively responsible for the day-to-day decision making of the organization including but not limited to monitoring finances, event planning and execution, member services, and advocating on behalf of members to Administration and student government.
 - 4.13 All executives shall keep in confidence all personal and other information pertaining to the organization, its members, and corporate sponsors. A violation of this confidentiality clause could be grounds for impeachment.
 - 4.14 Any vacancy of a Senior Executive due to unforeseeable circumstances shall be filled by another executive appointed by a two-thirds (2/3) majority of the Executive Team until such a time where an election is held.
 - 4.15 All Executives positions are deemed voluntary and therefore shall receive no remuneration.
 - 4.16 All executives must be a member of CPA Ontario's Post Secondary Ambassador Program (PSAP) for the upcoming year.
 - 4.17 The executive positions collectively will form a committee that acts as the primary steward of the organization.
 - 4.18 This committee is collectively responsible for the day-to-day decision making of the organization including but not limited to monitoring finances, event planning and

execution, member services, and advocating on behalf of members to Administration and student government.

- 4.19 This committee cannot make amendments to the constitution without the approval of the general membership at a valid general meeting.
- 4.20 Any executive of the organization may resign, provided that such resignation is made in writing and delivered to the President. Unless any such resignation is, by its terms, effective on a later date, it shall be effective on delivery to the President, and no ratification by the organization shall be required to make the resignation official.
- 4.21 Any vacancy of executives shall be filled by the President or designate of the organization until such a time where a by-election is held, a permanent appointment occurs, or a hiring process is conducted.
- 4.22 If the President resigns, notice of such resignation must be submitted in writing and delivered to the executive committee at a valid executive meeting. Unless any such resignation is, by its terms, effective on a later date, it shall be effective on delivery to the executive committee, and no ratification by the organization shall be required to make the resignation official.
- 4.23 Any vacancy of the President shall be filled by another executive committee member appointed by a simple and clear majority of the executive committee until such a time where a by-election is held, a permanent appointment occurs, or a hiring process is conducted.

Article V: Executive Selection

5.1 Voted Positions

- 5.1.1 The President(s) will be self-nominated and voted upon by the outgoing Executive Team before February 28 of each year.
- 5.1.2 Only internal candidates who will be full-time or part-time students in the year they will be serving in are eligible to apply to the President position, subject to the requirements as stated above in Article V.
- 5.1.3 The role of President may only be filled by an individual or a pair for one (1) full year, from April 1 to March 30.
- 5.1.4 The election shall be conducted in a confidential manner, and overseen by the outgoing President(s). In the event of a tie, the outgoing President(s) will make the final decision.
- 5.1.5 All candidates will be given the opportunity to submit a 250 words message to the President(s) to be released to the outgoing Executive Team, regarding their vision for the upcoming year.
- 5.1.6 Each member of the Executive Team will have one week upon the release of candidate selections to submit their choices and reasoning. Successful candidates will be determined by accrual of the most number of votes tallied.

5.2 Hired Positions

- 5.2.1 The Vice Presidents are chosen based on a hiring process where both internal AOA team members from the previous year and external UTSC students who are not affiliated with AOA may choose to apply for the Vice President Role. The Vice President will then be chosen on the basis of their applications and interviews. The hiring process must be conducted in a fair and impartial manner.
- 5.2.2 A call for Vice President applications will be made by the incoming President or Co-presidents before March 1 of the current year.
- 5.2.3 The role of Vice President may only be filled by an individual for up to two (2) full years, from May 1 to April 30.
- 5.2.4 A call for executive (director) applications will be made by the incoming Senior Executive Committee before April 15 of the current year.
- 5.2.5 The positions will be filled on the basis of applications, followed by interviews. The hiring process must be conducted in a fair and impartial manner.
- 5.2.6 The incoming Executive Team must be selected by the Senior Executive Committee before May 15.
- 5.2.7 The CPA Directors are exempt from the hiring process as they are nominated by CPA Ontario and join the Association of Accountancy by Agreement
- 5.2.8 The STRIVE Conference planning committee follows an identical process with the AOA executive hiring, from October 1 to November 1 of the current year

Article VI: Advisory Board

- 6.1 AOA shall be counseled by an Advisory Board. AOA will run independently of the Board. Decisions made by the Executive Team do not require Advisory Board's approval.
- 6.2 The Board shall consist of the following Directors:
 - 6.2.1 The current President(s)
 - 6.2.2 Selected executives from prior years
 - 6.2.3 President(s) from the past year
 - 6.2.4 Selected professor(s) and faculty member(s)
 - 6.2.5 Key employee(s) working in accounting firms or in the accounting industry
- 6.3 Selected executives, professor(s), faculty member(s) and key employee(s) are determined by the current President(s).
- 6.4 The Board shall act in an advisory position through observing all AOA affairs and settling current concerns or any other issues brought forth by the current President(s).
- 6.5 The term of the Advisory Board shall run from May 1 to April 30.
- 6.6 A meeting may be called at any time by the current President(s).
- 6.7 The non-voting Chairperson position shall be filled by the current AOA President(s).
- 6.8 The Advisory Board must meet at a minimum of once each academic year.

- 6.9 All positions on the Advisory Board are voluntary and therefore shall receive no remuneration.

Article VII: Executive Team Meetings

- 7.1 The purpose of executive team meetings is to provide a forum for the organization's executives to discuss and make decisions on day-to-day matters affecting the organization.
- 7.2 Executive team meetings will be facilitated by the President(s) of the organization. The Senior Executive Committee shall be responsible for:
- 7.2.1 Formulating an agenda for each meeting;
 - 7.2.2 Ensuring appropriate conduct and leading the meeting in an efficient, reasonable manner;
 - 7.2.3 Moderating the discussion at meetings according to the agenda.
- 7.3 There shall be a minimum of one (1) executive team meeting held every month during the year.
- 7.5 The date of each subsequent executive team meeting will be confirmed at the preceding meeting and will be reiterated to executives via email a minimum of five (5) calendar days prior to the meeting.
- 7.6 Executive team meetings are restricted to executive members only. Quorum will be established by the presence of a simple and clear majority of the total executives for the organization.
- 7.7 Minutes of all executive team meetings must be recorded and maintained for reference purposes.
- 7.8 If an executive is unable to attend an executive team meeting, the executive should inform the respective Vice President at least forty-eight (48) hours prior to the meeting. All Senior Executives are mandatory to attend the executive team meetings.
- 7.9 Executives must notify the President(s) a minimum of twenty-four (24) hours before an executive team meeting to inform them of new business they wish to discuss. The President(s) will then add the discussion item to the agenda.
- 7.10 Each executive member of the organization shall be entitled to one (1) vote at a valid executive team meeting.
- 7.11 Any question at an executive team meeting shall be decided by a show of hands.
- 7.12 Whenever a vote by show of hands occurs, a declaration by the President(s) that the vote has been carried, carried by a particular majority, or failed shall be recorded in the minutes of the meeting.
- 7.13 In case of an equality of votes at an executive team meeting, the motion will be recorded as having failed.
- 7.14 If an executive misses 3 executive team meetings during the year, it will be assumed that the executive has resigned from his or her position. The executive shall then have the

opportunity to meet with the Senior Executive Committee and may be reinstated to the executive position at the discretion of the Senior Executive Committee.

- 7.15 The President(s) may, with the consent of the majority of executives, decide to adjourn these meetings from time to time.

Article VIII: Senior Executive Meetings

- 8.1 The Senior Executive Committee must conduct one meeting every two (2) weeks.
- 8.2 The purpose of the Senior Executive Meetings is to discuss the daily operations and long term goals within AOA.
- 8.3 Every Senior Executive must be present at all Senior Executive Meetings.

Article IX: Finances

- 9.1 All Budgets shall be prepared by the Vice Presidents in accordance with the organization's priorities as determined by the Senior Executive Committee.
- 9.2 An annual budget proposal shall be submitted to the President(s) from the Vice Presidents for approval by June 30. The annual budget must be finalized by July 31.
- 9.3 All budgets must ensure that the greater of ten percent (10%) of the cash inflows from the current academic year or five hundred dollars (\$500) is available in the AOA bank account at April 30 for the incoming Executive Team.
- 9.4 The outgoing Vice Presidents shall prepare a Balance Sheet, Statement of Revenues and Expenses, and Cash Flow statement due within one (1) month of the fiscal year end. When an audit is required, Audited Financial Statements must be prepared within six (6) months of the fiscal year end.
- 9.5 The fiscal year shall be from May 1 to April 30.
- 9.6 The outgoing Senior Executive Committee shall be held responsible for the accuracy of the financial statements.
- 9.7 The Co-Presidents shall sign cheques requiring the signatures of AOA. In the case of where only one President exists, the President plus Vice President Business Development shall sign cheques requiring the signatures of AOA. Both signatures are required for a cheque to be considered valid.
- 9.8 In the existence of Co-Presidents, one of the Presidents and the Vice President Business Development shall sign contracts and obligations. In the case of where only one President exists, the President plus Vice President Business Development shall sign contracts and obligations. Both signatures are required for the document to be valid.
- 9.9 AOA will accept full financial and production responsibility for all activities it sponsors, plans, or executes.

Article X: Transition

- 10.1 All outgoing executives are required to transfer all organizational resources used relative to a particular role over the course of the preceding year to incoming executives upon leaving the position.

- 10.2 All outgoing executives are responsible for providing a detailed executive report to incoming executives that stipulates the status of ongoing projects in their portfolio and evaluations of previous projects and programs that they lead.
- 10.3 All outgoing and incoming executives will participate in a joint meeting occurring before May 31 each year to assist with the transition between new executive teams.
- 10.4 All outgoing and incoming executives will participate in at least one (1) function training session before May 31.
- 10.5 The outgoing and incoming President(s) shall coordinate the joint meeting and function training session(s).
- 10.6 All outgoing and incoming Senior Executives will participate in at least two (2) Senior Executive training sessions before May 31.
- 10.7 Incoming Senior Executives should participate in all Senior Executive Meetings with outgoing Senior Executives in April.

Article XI: Emergency Power

- 11.1 In the case of extenuating circumstances, the executive shall be afforded the ability to act without direction from the organization's members.
- 11.2 An extenuating circumstance is defined as any instance that may jeopardize the immediate functioning of the organization including but not limited to: executive vacancies, unexpected cancellations, removal from position, or lack of response from members.
- 11.3 Emergency powers may only be used for such a period of time as is needed to address an extenuating circumstance.
- 11.4 General members have the ability to remove emergency powers where appropriate through submission of a signed petition from at least 10% of the entire general membership.

Article XII: Removal of Members and Executives

- 12.1 The process for removing a member or executive may be initiated when the Senior Executive Committee investigate a complaint that determines:
 - 12.1.1 A member or executive has engaged in unlawful actions or activities;
 - 12.1.2 A member or executive has violated the constitution;
 - 12.1.3 A member or executive has violated University of Toronto policies, procedures, or guidelines;
 - 12.1.4 A member or executive has violated the rights of a fellow member;
 - 12.1.5 A member or executive has not fulfilled their organizational responsibilities;
 - 12.1.6 Other criteria deemed to be appropriate by the Senior Executive Committee in consultation with and approved by a majority of the Executive Team.
- 12.2 The process for removing a member or executive may also be initiated when:

- 12.2.1 A motion for a removal vote is put forward by any member of the executive and passed by a two-thirds (2/3) majority vote of the executives. The individual facing potential removal vote is entitled to vote on the motion if they are an executive or be given an opportunity to explain themselves if they are a non-executive general member.
- 12.2.2 A petition calling for a vote and bearing the signatures of a majority of the general membership is submitted to any member of the executive.
- 12.3 The removal of members and executives will be facilitated by a *three tier* procedure which operates as follows:
- 12.3.1 First Tier:
- The executive or member will be warned both verbally and in writing that their behavior constitutes grounds for removal from the organization and that it should cease effective immediately.
- 12.3.2 Second Tier:
- Initiated because the member or executive has violated section 12.1 after receiving a first tier warning relative to a particular action or behavior.
 - The Senior Executive Committee will be responsible for contacting the executive or member and facilitating training or suggesting best practices on how to correct the issues of concern.
 - The Senior Executive Committee must address all complaints in writing by formulating an action plan and timeline to correct any issues involving executives or members within fourteen (14) calendar days.
 - The executive or member accused of violating section 12.1 will be given fourteen (14) calendar days from receiving the Senior Executive Committee's written response to demonstrate progress or correction of behavior.
- 12.3.3 Third tier:
- Initiated because the member or executive has violated section 12.1 after receiving second tier warning relative to a particular action or behavior.
 - The removal vote must take place at a valid Executive Team Meeting. A representative supporting the motion for removal and the executive or member facing removal (or an individual they designate), may speak for up to five minutes each.
 - The removal of an executive or member requires a 2/3 majority vote of all of the Executive members present at a valid Executive Team Meeting. The executive or member facing removal is entitled to vote on the motion.

Article XIII: Food Handling on Campus

- 13.1 AOA will conform to Provincial and Municipal Health Regulations when events which include the sale and/or service of food products are held on the University of Toronto Scarborough campus.

Article XIV: Precedence of University Policies

- 14.1 AOA will abide by all pertinent University of Toronto policies, procedures, and guidelines. Where the University's policies, procedures, and guidelines conflict with those of AOA, the University's policies, procedures, and guidelines will take precedent.

Article XV: Banking

- 15.1 AOA agrees to provide the name of the bank, the branch number and address, transit number, bank account number, and a list of all signing officers for all bank accounts opened in the organization's name to the Department of Student Life, University of Toronto Scarborough.

Article XVI: Legal Liability

- 16.1 The University of Toronto Scarborough does not endorse AOA's beliefs or philosophy nor does it assume legal liability for the group's activities on or off campus.

Article XVII: Amendments

- 17.1 The constitution cannot be amended without the approval of two-thirds (2/3) majority of the Executive Team at a valid executive team meeting.