



**BETA ALPHA PSI**  
**DELTA THETA CHAPTER #100**  
**UNIVERSITY OF HAWAII AT MANOA**  
  
**BYLAWS**

**ARTICLE I: IDENTIFICATION**

SECTION 1: The name of this chapter shall be the Delta Theta Chapter of Beta Alpha Psi at the University of Hawaii at Manoa.

**ARTICLE II: PURPOSES**

Beta Alpha Psi is the international honor organization for financial information students and professionals. The purpose of this organization shall be to:

- A. Instill in its members a desire for self-improvement.
- B. Foster high moral and ethical standards in its members.
- C. Encourage and give recognition to scholastic and professional excellence.
- D. Cultivate a sense of responsibility and services in its members.
- E. Promote the collegiate study of accounting.
- F. Provide opportunities for association among its members.

**ARTICLE III: HONOR PLEDGE**

All members of Beta Alpha Psi Delta Theta Chapter must read and sign the honor pledge to acknowledge its content and agree to always follow the university's honor code.

Honor Pledge

*I, pledge to maintain a high level of respect and integrity as a member representing Beta Alpha Psi Delta Theta Chapter at Shidler College of Business, University of Hawaii at Manoa. I understand and will uphold the Honor Code in letter and spirit. I will follow University of Hawaii's Honor Code and will avoid having complicity with those who violates the Honor Code. I will encourage fellow members who commit honor offenses to acknowledge such offenses to their professor or the Honor Counsel. I make this pledge in the spirit of honor and trust.*

## **ARTICLE IV: INSIGNIA**

SECTION 1: The seal shall be circular in form with the legend “Seal of Beta Alpha Psi” encircling a reproduction of the insignia and the year “1919.”

SECTION 2: A certificate of membership, authenticated by official signature and the seal of the organization, shall be issued to each initiate upon payment of the membership dues and successful completion of initiation requirements.

## **ARTICLE V: MEMBERSHIP**

SECTION 1: The membership of this society shall be limited to those persons who have achieved scholastic and/or professional excellence in the field of accounting.

SECTION 2: Membership shall be open to all persons regardless of race, creed, color, sex, religion, disability, or national origin.

SECTION 3: Membership shall consist of five categories:

- A. Student Candidate: Members who qualify under Section 4 part A or B, have paid required fees, and are in the process of completing the initiation requirements established by the Executive Board.
- B. Student Member: Members who have been initiated according to the official ritual, have paid required fees, and are currently pursuing undergraduate or graduate studies with a concentration in accounting. Graduate students who were members of the Delta Theta Chapter as an undergraduate may elect to continue their affiliation with the chapter at the beginning of their graduate studies.
- C. Faculty Member: Members of the current University of Hawaii School of Accountancy faculty.
- D. Alumni Member: Former Student Members who have graduated or are no longer completing their undergraduate or graduate studies and former Faculty Members who have terminated their employment shall become Alumni Members.
- E. Honorary Member: Members who were chosen by the Delta Theta Chapter of Beta Alpha Psi to receive honorary membership because they have achieved prominence in the accounting profession and possess those qualities that Beta Alpha Psi fosters.

## SECTION 4: Candidate Eligibility Requirements

- A. Degree-seeking undergraduate students at the University of Hawaii shall be eligible for student candidacy if they meet the following requirements:
1. Have been accepted into the Shidler College of Business, including direct-admit program (DAP) underclassmen)
  2. Have declared a concentration in accounting, or have indicated the intent to do so.
  3. Have attained a cumulative and upper division accounting grade point average of at least 3.0. Grade point average shall be computed using all grades earned (including repeated courses) and without rounding. Transfer credits shall be included. DAP students in their first semester are waived from this requirement entirely. All students that have not completed any upper division accounting courses are waived from the upper division accounting grade point average requirement.
    - A. Alternative: Have maintained a cumulative grade point average of 3.3 calculated using the last 30 semester hours and upper division accounting grade point average of 3.3. Grade point average shall be computed using all grades earned (including repeated courses) and without rounding. Transfer credits shall be included.
  4. Have sufficient semesters remaining at the University of Hawaii as an undergraduate to complete the candidate requirements
  5. Continuing candidates must have met minimum participation requirements in the previous semester. Failure to meet this requirement will result in restarting the candidacy in the following semester.
- B. Degree-seeking graduate students at the University of Hawaii shall be eligible for student candidacy if they meet the following requirements:
1. Have obtained a bachelor's degree.
  2. Have been accepted into the Master of Accounting Program.
  3. Have attained and maintained a graduate cumulative grade point average of 3.2 and accounting grade point average of 3.2. Graduate students in their first semester in the Master of Accounting Program may elect to qualify as student candidates under undergraduate candidate requirements, if their undergraduate

degree was in accounting.

Grade point average shall be computed using all grades earned (including repeated courses) and without rounding.

4. Have sufficient semesters remaining at the University of Hawaii as a graduate student to complete the candidate requirements.
5. Continuing candidates must have met minimum participation requirements in the previous semester. Failure to meet this requirement will result in restarting the candidacy in the following semester.

#### SECTION 5: Eligibility for Membership

A. Degree-seeking undergraduate students at the University of Hawaii shall be eligible for student membership after they:

1. Have met candidacy requirements
2. Have declared a concentration in accounting.
3. Have completed one and one half years of collegiate courses and at least one upper-division accounting course beyond the introductory level. The upper-division accounting course must have been taken at the University of Hawaii
4. Have attained a grade point average in upper division accounting courses of at least 3.0. Grade point average shall be computed using all grades earned (including repeated courses) and without rounding. Transfer credits shall be included.
5. Have attained a cumulative grade point average of at least 3.0, or attained an upper division accounting grade point average of 3.3 and a cumulative grade point average of 3.3 calculated using the last 30 semester hours. Grade point average shall be computed using all grades earned (including repeated courses) and without rounding. Transfer credits shall be included
6. Have at least one semester remaining before graduation to participate as a student member.

B. Degree-seeking graduate students at the University of Hawaii shall be eligible for student membership after they:

1. Have met candidacy requirements
2. Have attained a graduate accounting grade point average of 3.2 and a graduate cumulative grade point average of 3.2. For purposes of this section, graduate accounting grade point average includes all upper-division accounting courses being used to satisfy the Master of Accounting degree.
3. Have at least one semester remaining before graduation to participate as a student member

## SECTION 5: Expulsion of Members

- A. Expulsion of Student Members will be determined according to the procedures established in Beta Alpha Psi National Constitution and Bylaws.

## SECTION 6: Maintenance of Academic Standards

- A. All members are required to maintain his/her academic standards, thus must turn in his/her transcript for monitoring purposes. Members may turn in unofficial transcripts once initiated.

# **ARTICLE VI: CONDUCT OF BUSINESS**

## SECTION 2: Student Candidate

- A. Have the right to vote in elections and special meetings called for the consideration of by-law amendments or expulsion of members or officers.
- B. Are required to be members of committees, and may serve as committee coordinator or as officers after their first semester of candidacy
- C. Should attend meetings, seminars, and functions.
- D. In order to become Student Members, candidates must attend and participate in a specified number of events, pay dues and participate in fundraising until they meet the requirements for Student membership and are initiated into Beta Alpha Psi . Specific requirements are set by the Executive Board at the beginning of the candidacy period.
- E. In order to become Student Members, candidates must be present for the initiation ceremony where the official initiation is performed. Initiation in absentia will not be permitted under any circumstances.

## SECTION 3: Student Member

- A. Have the right to vote in elections and special meetings called for the consideration of by-law amendments or expulsion of members or officers.
- B. Should attend meetings, seminars, and functions.
- C. Are required to be a committee coordinator or officer the semester after they are initiated. They have the right to be members of committees and serve as committee coordinator or officers in any subsequent semesters.

- D. In order to be active members, Student Members must attend and participate in a specified number of events, pay dues and participate in fundraising as determined by the Executive Board at the beginning of the semester.

#### SECTION 4: Faculty Members

- A. Have the right to vote.
- B. Should attend meetings, seminars, and functions.

#### SECTION 5: Alumni and Honorary Members

- A. Do not have the right to vote.
- B. May serve on committees, but not serve as committee coordinator or officers.

#### SECTION 6: Definition of a Quorum

- A. A quorum is considered to be 50% of the student membership, including Student Candidates and Student Members.

#### SECTION 7: Proxy for Absentee Voting

- A. Members that are unable to attend election meetings or special meetings called for the consideration of constitution amendments or expulsion of members or officers may cast an absentee vote. The absentee vote shall be given to the Faculty Advisor prior to the meeting and shall remain sealed until the vote tally is conducted.
- B. Members will have the option of appointing a student member as their representative for voting purposes. To appoint the representative, the member must notify the Executive Board of this appointment in writing prior to the meeting.

### **ARTICLE VII: OFFICERS AND EXECUTIVE BOARD**

#### SECTION 1: Name and Qualifications

- A. There shall be a President, Vice President, Faculty Advisor, Financial Advisor, Recording Secretary, Corresponding Secretary, Treasurer, Director of Internal Audit, and Director of Finance.
- B. All offices shall be held by Student Candidates or Members except that of the

## Faculty Advisor and Financial Advisor

- C. The Director of Internal Audit may not have held any other officer position in the Delta Theta Chapter during any part of the period being audited.
- D. The terms of office for the President, Treasurer, and Director of Internal Audit, shall be for one year, from July 1 to June 30. The terms of office for the Vice President and Director of Finance will be from January 1 to December 31. The terms of the Recording Secretary and Corresponding Secretary shall be for half a year from July 1 to December 31 or January 1 to June 30.
- E. At the discretion of the current Executive Board, officer positions may be left vacant or combined for the upcoming semester,

### SECTION 2: Election

- A. All members shall be notified one week in advance of the election.
- B. Nominations will be closed one week before the election.
- C. Candidates for office shall be elected by a majority of the votes cast using a ballot system.
- D. The President shall only vote in the case of a tie.
- E. Elections for officers with yearly terms will be held in April for President, Treasurer, and Director of Internal Audit, and in November for Vice President and Director of Finance. The elections for officers with semester terms will be held in November and April.
- F. The existing Executive Board will review the current Faculty Advisor yearly in the month of March. If necessary, the new Faculty Advisor will be selected from the available accounting faculty by the executive board in the month of April.

### SECTION 3: Powers and Duties

- A. The President shall:
  - 1. Preside over all meetings.
  - 2. Have the power to establish committees.
  - 3. Appoint committee chairpersons.

4. Oversee all aspects of the organization.
5. Seek to promote the welfare of the chapter and fraternity in general.
6. Have such duties as provided for in Beta Alpha Psi National Constitution and Bylaws.

B. The Vice President shall:

1. Assume the duties of the President in his/her absence.
2. Assist the President in overseeing all activities.
3. Seek to promote the welfare of the chapter and the fraternity.
4. Co-chair the Glimpse into the Future Conference with the Accounting Club Vice President
5. Have such duties as provided for in Beta Alpha Psi National Constitution and Bylaws.

C. The Faculty Advisor shall:

1. Advise the chapter.
2. Act as a liaison between the chapter, the School of Accountancy, and the national organization.
3. Have such duties as provided for in Beta Alpha Psi National Constitution and Bylaws.

D. The Financial Advisor shall:

1. Advise the chapter on financial reporting and tax matters.
2. Provide guidance to the Treasurer and Director of Internal Audit to complete annual financial statements, tax returns, and audit reports.
3. Have such duties as provided for in Beta Alpha Psi National Constitution and Bylaws.



E. The Recording Secretary shall:

1. Record the minutes of all meetings, including Executive Board meetings.  
These meetings shall be kept on file in the Accounting Research Center.
2. Keep record of the activities of all members and determine whether they are meeting the requirements for their respective membership category.
3. Reconcile the bank accounts of the Chapter on a monthly basis.
3. Have such duties as provided for in Beta Alpha Psi National Constitution and Bylaws.

F. The Corresponding Secretary shall:

1. Correspond with the members of the organization and the professional community.
2. Prepare all necessary national reports on a timely basis and correspond with the national office whenever needed.
3. Record the financial transactions of the Chapter in Quickbooks on a monthly basis.
4. Have such duties as provided for in Beta Alpha Psi National Constitution and Bylaws.

G. The Treasurer shall:

1. Be responsible for the collection and disbursement of funds and the maintenance of complete and accurate records thereof.
2. Prepare a projected budget at the beginning of the year as required by the National Office and complete the year-end financial reports required by the National Office. This would include arranging the year-end audit or review as required by the National Office and preparing the local chapter's tax return information.
3. Have such duties as provided for in Beta Alpha Psi National Constitution and Bylaws.

H. The Director of Internal Audit shall:

1. Chair the Internal Audit Committee with guidance from the Financial Advisor.
2. Plan, direct and perform interim and year-end audits, including evaluations of internal controls of the chapter.
3. Submit an interim audit report and interim internal control report for the Fall semester to the executive board by January 1st.
4. Submit the year-end internal control report to the executive board at least one week prior to the due date set by the National Office.
5. Have such duties as provided for in the Beta Alpha Psi National Constitution and Bylaws.

I. The Director of Finance shall:

1. Chair the Fundraising Committee with guidance from the treasurer.
2. Be responsible for planning large fundraising events throughout the year.
3. Find funding opportunities for regional and national events
4. Have such duties as provided for in Beta Alpha Psi National Constitution and Bylaw.

SECTION 4: The Executive Board

- A. The Executive Board shall consist of all officers and other Student Members appointed to the board by the officers.
- B. The Executive Board shall be involved in planning the chapter activities and ensuring that the chapter fulfills its purpose as a national accounting honor society.
- C. The Executive Board shall have such duties as provided in Beta Alpha Psi National Constitution and Bylaws.
- D. The actions of the committee chairpersons should be reported to their overseeing Executive Board member on a regular basis before their events.
- E. To run for a year-long board position, the nominee must have completed ACC 321 (Intermediate Financial Accounting I) before their term begins.

## SECTION 5: Termination of Office

### A. Reasons for Vacating Office

1. Resignation for good cause.
  - a) An officer choosing to resign must present a letter to the chapter officially expressing their intent to and reason for resigning.
2. Incompetence in fulfilling any duties prescribed by this constitution.
3. Gross misconduct, which impairs the integrity of the office and/or organization.

### B. Method of Removal

1. Any member may present written charges against an officer to the Executive Board.
2. Accusations must also be presented to the Faculty Advisor.
3. A preliminary hearing will be conducted by a five-member committee which shall include at least one faculty member, one alumni member, and one Student Member. The Faculty Advisor shall appoint this committee. If the Faculty Advisor is unable to find five individuals to serve on the committee, he/she may set the committee at a lower figure after receiving a negative response from five individuals requested to serve on the committee. Written notice of the meeting must be given to the accused officer by certified mail at least thirty days before this hearing and the notice shall include: (1) A copy of the charges made against the officer; (2) The time, date, and place of the hearing; (3) An explanation of the expulsion procedures.
4. The preliminary hearing shall decide whether or not an officer shall be expelled.
5. If the officer is expelled by the committee, the officer may request a hearing before the entire chapter within 14 days of the committee's decision. A majority vote of the chapter members at this meeting may reverse the committee's findings.
6. If an officer resigns or is expelled, the Executive Board shall call a special election meeting within one month of the resignation/expulsion to fill the vacant seat. If the term of the vacated position expires before the end of this one-month period or at the end of the current semester, a special election meeting will not be required and the Executive Board may choose to appoint

an eligible member to complete the term.

## **ARTICLE VIII: FINANCES**

### **SECTION 1: Membership Fees**

- A. Student Candidates, and Members shall pay fees equal to the National Council fee plus a chapter fee decided by the officers at the beginning of each semester.
  - 1. Student Candidates and Members that do not pay membership fees by the due date set by the Executive Board will not be able to participate in chapter activities until paid.
- B. Faculty, alumni, and honorary members do not pay fees.

### **SECTION 2: Checking Account**

- A. A checking account shall be maintained with a Honolulu financial institution.
- B. The signature of the Treasurer and one other officer shall be required.

### **SECTION 3: Usage of Funds**

- A. The treasurer shall provide the Executive Board with a budget prior to the start of each semester for their approval. Once approved, it is the committee chairpersons' responsibility to ensure the budget is adhered to.
- B. The use of funds that exceed budgeted amounts by more than \$100 will require approval by the Executive Board prior to the actual expenditure. Failure to obtain approval may result in forfeiture of reimbursement.
- C. The use of funds that exceed budgeted amounts by more than \$300 will require approval by a majority vote of the student members (candidates and members) prior to the actual expenditure. Failure to obtain approval may result in forfeiture of reimbursement.

## **ARTICLE IX: FISCAL YEAR**

Fiscal year of the chapter will end on April 30.

## **ARTICLE X: AUTHORITY**

These bylaws shall be the principal governing document of the Delta Theta Chapter of Beta Alpha Psi.

## **ARTICLE XI: AMENDMENTS TO THE BYLAWS**

- A. Any member may present a request for a bylaw amendment to the Executive Board.
- B. The Executive Board shall then set a special membership meeting date to discuss the amendment and to vote on the proposed amendment. Members shall be notified of the proposed amendment and the meeting date at least seven days prior to special meetings.
- C. In order for the proposed amendment to become effective, two-thirds of the votes cast at the special meeting must approve the amendment.

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