

BANGLADESH ACCOUNTING ASSOCIATION

A Company Limited by Guarantee and
Licensed under Section 28 of the
Companies Act 1994

MEMORANDUM AND ARTICLES OF ASSOCIATION

A Company Limited by guarantee and Licensed
under Section 28 of the Companies Act 1994

MEMORANDUM OF ASSOCIATION
OF
BANGLADESH ACCOUNTING ASSOCIATION

- I. **THE NAME OF THE COMPANY:** Bangladesh Accounting Association (hereinafter referred to as the "ASSOCIATION").
- II. **REGISTERED OFFICE:** The registered office of the Association shall be in the city of Dhaka, Bangladesh.

STATUS:

- (a) The Association, as hereby formed, is an association of persons, not for profit.
- (b) The conditions for formation of the Association as prescribed by the Government under its letter of approval shall form part of this Memorandum.

III. **OBJECTIVES:**

(a) **General Objectives:**


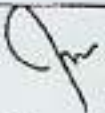

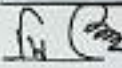

The Association shall be a voluntary Association of persons having direct and indirect interest in the education, research and professional practice of Accounting and its allied domain. This Association shall be a non-profit and non-political forum, formed for the improvement of Accounting in all its dimensions that benefit its members and the Association at large and also to provide input and represent the interest and views of its members on matters relating to accounting education, research and practice. It is not organized for the private gain of any individual.

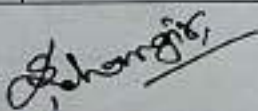
No part of the excess of income over expenditure or assets of this Association shall ever incur to the benefit of any advisor, Executive Council (EC) member, or member thereof, or the benefit of any private person or individual.


(b) **Specific Objectives:**

- (1) To create the opportunity for assemblage of all people interested in and connected with the discipline of accounting and its allied domain in a single platform in furtherance of communication and cooperation among themselves to create an impact in the overall practice of "Accounting for Good Governance" in every sphere of life.



- (2) To promote cooperation and collaboration among all inter and intra-professional bodies engaged in accounting education and practice across the country to ensure dissemination of knowledge and information on accounting pedagogy in furtherance of unequivocal voice on matters of accounting and accountability.
- (3) To contribute in the improvement of governance of the nation, and in the quality of accounting services to, the public by (i) actively engaging in national policy making in regard to public financial management; (ii) pursuing knowledge management through cutting edge research, technologies, and accountability tools; (iii) hosting a platform of continuing education based on national level research findings and international discourse to facilitate exposure to updating testimony of tools and technology relevant to accounting; and publish bulletins, books, journals, monographs as appropriate; (iv) engaging in further assisting Association members to maintain a high level of competency and efficiency in accounting education and practice through organizing seminar, symposium, convention, lectures by distinguished speakers, and other events which promote the art and science of accounting, and expose members to new standards, concepts and ideas; (v) facilitating academic and professional institutions in contextualizing the curricula to meet the continuing requirements of the corporate world, and also in the management of public finance and updating their curricula in the context of latest development;
- (4) To promote closer professional and social ties and interaction between members and their families, and to conduct, coordinate and promote events, activities, programs and projects of common interest to Association members.
- (5) To represent the interests of Association members at national and international levels, and in government, non-government and private organizations regulating or catering for the interests of the accounting profession, to preserve against injury or reproach to the good name and integrity of Association members, and to secure due recognition of the contributions of Association members to the profession and in the national development; and to pursue such other goals and objectives as may be approved from time to time by the Executive Council.
- (6) The Association shall discharge its activities considering the state policy and overall public interest. Also it shall not arrange, participate or support any activities in contrary to the regulations of the state and subversive to social peace and tranquility.

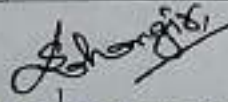
02.	<p>Name : Prof. Dr. Shafiq Ahmed Siddique Father's Name : Late Abu Siddique Mother's Name : Late Mrs Samsum Nahar Address : House # 13, Road # 07, Gulshan-01, Dhaka -1212 Date of Birth : 27 August, 1950 E-mail : dr.shafiqsiddique@gmail.com Mobile : +88 01552316383 TIN : 573110905054 NID/Passport : 2692619481379 Nationality : Bangladeshi</p>	Vice - President	 
03.	<p>Name : A F Nesaruddin FCA Father's Name : Late Md. Abed Ali Mother's Name : Fatema Begum Address : Hoda Vasi Chowdhury & Co. BTMC Bhaban, 7-9 Kawran Bazar, Dhaka-1215 Date of Birth : 20 August, 1956 E-mail : nesar@hodavasi.com Mobile : +88 01713042700 TIN : 589205183578 NID/Passport : 8694998595 Nationality : Bangladeshi</p>	Vice - President	 
04.	<p>Name : Prof. Dr. Sultan Ahmed Father's Name : Late Abdul Khaleque Mother's Name : Late Jahanara Begum Address : B 9, Begal Park, House No # 18, Road No # 02, Nasirabad H/S , Chattogram Date of Birth : 08 November, 1956 E-mail : profdrsultanahmed@gmail.com Mobile : 01819175100 TIN : 128248310969 NID/Passport : 1517425683140 Nationality : Bangladeshi</p>	Vice - President	 

1. 
Prof. Dr. Md. Sawkat Jahangir
Dept. of Accounting & Information Systems
Jagannath University, Dhaka.

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বিস্ময় চন্দ্র ভট্টাচার্য
আসিসি/সিসি
আসিসি/সিসি
আসিসি/সিসি

2. 
General Secretary
The Accounting Alumni
University of Dhaka






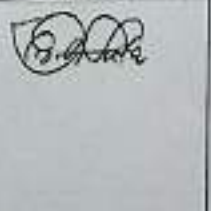
05	<p>Name : Mohammad Sanaulah FCS Father's Name : Late Abu Sayeed Mother's Name : Late Saleha Khatun Address : Rosetta, Flat- B/4, House -8, Road -12, Dhanmondi R/A, Dhaka -1219 Date of Birth : 10 October, 1959 E-mail : sanaulahfcs@gmail.com Mobile : +88 01713380038 TIN : 550773231710 NID/Passport : 2372628897 Nationality : Bangladeshi</p>	Vice - President	 
06.	<p>Name : Prof. Dr. Md. Sayaduzzaman Father's Name : Late Mojibor Rahman Mother's Name : Late Moymun Begum Address : Dept. of Accounting and Information Systems, University of Rajshahi, Rajshahi -6205 Date of Birth : 03 May, 1966 E-mail : milons66@yahoo.com Mobile : +88 01717743984 TIN : 677256462885 NID/Passport : 19668194030200955 Nationality : Bangladeshi</p>	General Secretary	 
07.	<p>Name : Mr. Haider Ahmed Khan Father's Name : Late Lutfe Ali Khan Mother's Name : Late Latifunnesa Khanam Address : Flat 2/1303, Eastern Rokeya Tower, 98, Bara Moghbazar, Dhaka-1217 Date of Birth : 15 October, 1955 E-mail : akc@bol-online.com Mobile : +8801711520820 TIN : 336820898770 NID/Passport : 19552696653258862 Nationality : Bangladeshi.</p>	Treasurer	 

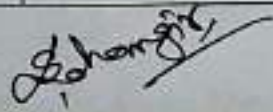
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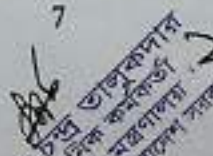
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 বাংলাদেশ বিশ্ব
 অর্থনৈতিক কর্মসংস্থান
 প্রতিষ্ঠান - মন্ত্রণালয়
 বাংলাদেশের সরকার






 General Secretary
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 University of Dhaka

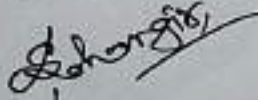
08.	<p>Name : Md. Selim Reza, FCA, FCS Father's Name : Md. Sanaullah Mia Mother's Name : Mst. Anowara Begum Address : House No. # 17, Road No. # 5, Dhanmondi R/A, Dhaka -1215 Date of Birth : 31st March, 1969 E-mail : slm.reza@yahoo.com Mobile : +88 01707797851 TIN : 559951128750 NID/Passport : 2696352227845 Nationality : Bangladeshi</p>	Joint- General Secretary	 
09.	<p>Name : Muzaffar Ahmed FCMA FCS Father's Name : Late Alhaj Chunnu Mia Mother's Name : Late Anowara Begum Address : 180/2 North Shahjahanpur, Dhaka 1217 Date of Birth : 6th January, 1950 E-mail : mahmedcrisl@gmail.com Mobile : 01819213014 TIN : 184198472492 NID/Passport : 463 237 6333 Nationality : Bangladeshi</p>	Organizing Secretary	 
10.	<p>Name : Prof. Dr. Arabinda Saha Father's Name : Dr. Nil Madhab Saha Mother's Name : Gouri bala Saha Address : Professor, Dept. of AIS, Islamic University. Kushtia Date of Birth : 01 May, 1962 E-mail : dr.arabinda.iu@gmail.com Mobile : 88 01711 575073 TIN : 427 - 110 - 8740 NID/Passport : 9102190890 Nationality : Bangladeshi</p>	Office Secretary.	 

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বিস্তারিত তথ্য উত্তরস্বপ্নায়
সংস্করণের অন্তর্ভুক্ত
স্বাক্ষরিত সাক্ষরিত
স্বাক্ষরিত সাক্ষরিত


General Secretary.
The Accounting Alumni
University of Dhaka

11.	<p>Name : Prof. Dr. Riazur Rahman Chowdhury Father's Name : Late Justice Abdur Rahman Chowdhury Mother's Name : Begum Sitara Chowdhury Address : Appt # C5, House # 35, Road #03, Dhanmondi R/A, Dhaka -1215 Date of Birth : 10 March, 1962 E-mail : riazchowdhury62@yahoo.co.uk Mobile : +88 01713005060 TIN : 621110806406 NID/Passport : 2691649108510 Nationality : Bangladeshi</p>	Executive Member	 
12.	<p>Name : Prof. Dr. Swapan Kumar Bala FCMA Father's Name : Sukumar Bala Mother's Name : Bakul Bala Address : Professor, Department of Accounting & Information Systems, University of Dhaka, Dhaka-1000 Date of Birth : 03 April, 1966 E-mail : balaswapan@gmail.com Mobile : +88 01714377811 TIN : 256687204284 NID/Passport : 2697557413199 Nationality : Bangladeshi</p>	Executive Member	 
13.	<p>Name : Swadesh Ranjan Saha Father's Name : Ramesh Chandra Saha Mother's Name : Chinu Rani Saha Address : Satcom IT Ltd. 9-G , Motijheel C/A(1st & 2nd Floor), Dhaka -1000 Date of Birth : 10 May, 1960 E-mail : srs.bd@hotmail.com Mobile : +8801711531423 TIN : 165320364914 NID/Passport : 4623533637 Nationality : Bangladeshi (By Birth)</p>	Executive Member	 

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বিশ্ববিদ্যালয় তত্ত্বাবধায়ক
সংসদগত কার্যক্রম
স্বাধীনতা সড়কপার্শ্ব
স্বাধীনতা সড়কপার্শ্ব, ঢাকা

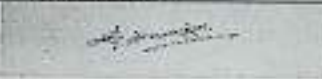
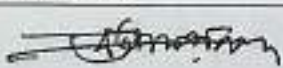
2. 
General Secretary
The Accounting Alumni
University of Dhaka


14.	Name	: Md. Samsul Alam Mallick, FCA	Executive Member	
	Father's Name	: Late Golam Rasul Mallick		
	Mother's Name	: Late Sabera Khatun		
	Address	: Shanta Western Tower, Office space # 801, Level # 8, 186, Tejgaon Industrial Area, Dhaka		
	Date of Birth	: 3rd February, 1959		
	E-mail	: samsul.mallick@newzealanddairybd.com		
	Mobile	: 01713-014818, 01951-454545		
	TIN	: 539494644504		
	NID/Passport	: 642 363 7880		
	Nationality	: Bangladeshi		

Date the 06.12.2020

Witnesses to the above Signature:

We witness where this undertaking is made on this 06.12.2020.

Witness : 01		Witness : 02	
Signature	: 	Signature	: 
Name	: Prof. Dr. Md. Sawkat Jahangir	Name	: Mohamed Tofail Ahamed
Father's	: Md. Ashrafur Rahman	Father's	: Md. Abdul Haque
Name	: Professor, Dept. of AIS,	Name	: Flat-C/11, Oriental Orclid,
Address	: Jagannath University, Dhaka.	Address	: 01, New Bailey Road, Dhaka.
E-mail	: sawkatjahangir@yahoo.com	E-mail	: farhana.tofail@yahoo.com
Mobile	: 01712583159	Mobile	: 01716450068
NID	: 5051728078	NID	: 4623709286
Nationality	: Bangladeshi	Nationality	: Bangladeshi

1. 

Prof. Dr. Md. Sawkat Jahangir
Dept. of Accounting & Information Systems
Jagannath University, Dhaka.

2. 

General Secretary
The Accounting Alumni
University of Dhaka


সিমান্তাৰী তালিকাভুক্ত
আইসিআই অফিস
সিমান্তাৰী বাসভৱন
গণসংগঠনী বাসভৱন

A Company Limited by Guarantee and Licensed
under Section 28 of the Companies Act 1994

ARTICLES OF ASSOCIATION
OF
BANGLADESH ACCOUNTING ASSOCIATION

1.0 Name of the Company: BANGLADESH ACCOUNTING ASSOCIATION.

2.0 Definition:

2.1 In these rules and regulations, the following words are defined as below:

- (a) 'Act' means THE COMPANIES ACT 1994 (ACT VIII OF 1994), and every statutory modification thereof for the time being in force;
- (b) "Board" means the Board of Advisors (BOA) of the Association;
- (c) "Council" means the Executive Council (EC) of the Association;
- (d) 'General Meeting' means the meeting of the general members of the Association;
- (e) "Logo" means the logo of Association;
- (f) "Member" means, any person who becomes a member in accordance with the Rules and shall include all classes of members.
- (g) "Office" means the Registered Office of the Association, while "Officer" means the five positions of the Executive Council, namely, President, Vice-President, General Secretary, Treasurer, Joint-General Secretary.
- (h) "President" means, the President of the Association, the details of which are set out in Rule 4.8(a).
- (i) "Vice-President" means, the Vice President of the Association, the details of which are set out in Rule 4.8(b).
- (j) "General Secretary" means, the General Secretary of the Association, the details of which are set out in Rule 4.8(c).
- (k) "Treasurer" means, the Treasurer of the Association, the details of which are set out in Rule 4.8(d).
- (l) "Joint-General Secretary" means, the Joint-General Secretary of the Association, the details of which are set out in Rule 4.8(e).
- (m) "Register of Members" means the register of Members of the Association,

- (n) "Rules and Regulations" means the rules and regulations of the "Association", formed or as altered by a resolution of general meeting of the Association from time to time.
- (o) "Articles of Association" means the Articles of Association, formed or as altered by a resolution of the general meeting of the Association from time to time.
- (p) "Seal" means the common seal of the Association.
- (q) "Year" means the financial year of the Association.

Words importing singular number shall include the plural and vice versa, and words importing masculine gender shall include feminine gender and vice versa.

3.0 MEMBERSHIP:

3.1 Membership criteria: Any (i) graduate with a minimum of bachelor degree or equivalent qualification in accounting and/or allied discipline from any recognized university or any awarding body of international repute; (ii) member of the accounting professional body or allied discipline is eligible to apply to become a general member of the Association on payment of a fee as decided by the Executive Council (EC) from time to time. There shall be three types of fee payment plan, as (i) annual membership fee; (ii) one-time life membership fee, and (iii) non-fee paying membership.

3.2 Types of membership: There shall be three types of membership

- (A) Regular Member (RM);
- (B) Life Member and (LM);
- (C) Special Member (SM).

3.3 Description of membership:

3.3.1 Regular Member (RM): Any person with eligibility to become a member of the Association and choose to pay membership fee with annualized plan (annual membership fee) shall be designated as Regular Member.


3.3.2 Life Member (LM): Any person with eligibility to become a regular member of the Association and choose to pay life time membership fee at a time shall be designated as Life member. There are four categories (on the basis of one-time life membership fee,) of life membership as:

- (i) Life Member (LM)
- (ii) Golden Member (GM)
- (iii) Distinguished Donor Member (DDM)
- (iv) Grand Donor Member (GDM)

3.3.3 Special Member: Special category membership spreads into the following categories:

- (i) **Associate Member (AM):** Any (i) person who is neither a graduate in accounting or allied discipline nor a member of relevant professional body but actively engaged in the pursuit of knowledge and practice of accounting or allied profession, and any (ii) person who is engaged in a government/autonomous/private service with such responsibility of catering for the interest of the accounting profession is eligible to apply to become an associate member of the Association on payment of membership fee as will be decided by the Executive Council (EC) from time to time.
- (ii) **Honorary Member (HM):** A person who has rendered outstanding/invaluable services to the Association or in the governance of the nation may be admitted as an honorary member of the Association by a unanimous vote of the Executive Council. There shall not be any fee for this category (non-fee paying membership) of membership.
- (iii) **Institutional Member (IM):** An institution or organization which has rendered outstanding service to the Association or in the management of national resources may be admitted as an institutional member of the Association by a unanimous vote of the Executive Council (EC) on such terms and conditions as the EC considers prudent in respect of fee and tenure.
- (iv) **Student Member (SM):** The regular students of the Department of Accounting and Information Systems and/or Department of Accounting in the institutions of higher learning and the institutes of professional accounting bodies studying at undergraduate and professional qualification level shall be eligible for membership under this category on payment of a one-time fee to be decided by the Executive Council from time to time subject to tenure of studentship. Any student desiring to become member under this category shall apply in prescribed form with recommendation from competent authority of the respective institution.
- (v) **Patron Member (PM):** Any person and/or institution with outstanding contribution in the development of accounting education, profession and practice that has positive impact in the accountability system and corporate governance of the economy may be offered/admitted as a Patron member of the Association with a unanimous decision of the Executive Council. There shall not be any fee for this category (non-fee paying membership) of membership.

- 3.3.4 Application Procedures:** The Executive Council shall prescribe rules and guidelines from time to time administering the admission of members, which shall set forth the procedures to be followed by each prospective member applying for membership of the Association. Each prospective person shall submit an application for membership, in prescribed form, to the President with the recommendation by an existing member, specifying the class of membership for which s/he is applying for, and shall attach such supporting documents or declarations as may be required by the Executive Council. During the initial days, the recommendation in the application form of membership may be made by any of the first Regular Members until the availability of a reasonable number of life members.
- 3.5 First regular members:** The signatories to this Memorandum and, Rules and Regulations of the Association shall be the first regular members of the Association upon payment of minimum subscription of Tk. 5,000.00 (Five thousand) only. Such membership may be converted into different categories of life membership upon payment of necessary fees, as will be decided by the Executive Council.
- 3.6 Admission:**
- 3.6.1** Membership is open to all academics, professionals and practitioners in accounting and allied discipline. The Executive Council may admit university graduates, teachers, professionals and practitioners in accounting and allied discipline and having an interest in the development of accounting in every sphere of life on payment of fees as prescribed by the Executive Council with the approval of the General Body from time to time. Any person desiring to become a member of the Association will be required to submit an application in prescribed form to the Executive Council with requisite fee. The fee will be refunded if the application for membership does not fulfill the Association 'requirements for membership' and the application is not accepted by the Executive Council. Be it noted here that the Executive Council is vested with the responsibility of 'Membership Admission' within the mandate of this Rules and Regulations. The Executive Council may refuse application on valid ground(s) without assigning any reason therefor, but with appropriate official documentation in this respect. The decision to this effect of refusal must be communicated to the applicant within three months from the date of receipt of such application. The applicant will have the opportunity to appeal for reconsideration to the Executive Council, whose decision shall be final.
- 3.6.2 Membership Development Committee:** There shall be a 7(Seven)-member Membership Development Committee duly constituted by the Executive Council for the initial review of 'application for membership'. One of the Vice-Presidents of the Executive Council shall be its Chairman. The Committee shall recommend those applications which shall comply with general requirement of Association's


বিশ্বদেব চন্দ্র ভট্টাচার্য
আঞ্চলিক পরিচালক
স্বাধীনতা সড়ক
মহাজাতী সার্বজনীন সংস্থা

membership criteria and forward those to the General Secretary for admission as member(s). The General Secretary shall immediately send intimation to the applicant welcoming his/her admission into the Association with a report to the Executive Council in the next regular meeting. The Committee shall refer cases of non-compliant applications to the Executive Council for a decision.

3.7 **Members' Register:** The Association shall maintain a "Members' Register" containing the name, address, NID/Passport, occupation, date of admission (termination or cessation).

3.8 **Rights, Responsibilities and Privileges of Members:** The members of all categories, except student members, shall enjoy the right to receive notice of all general meetings of the Association and take part in the proceedings of the meeting within the mandate of rights of each individual category of membership.

(A) **Regular Members (RM):**

(1) Regular members (annual membership fee category) in good standing shall have the right to vote in all regular and special meetings of the Association. Each regular member shall have one vote. They shall not be eligible to serve in the Executive Council (EC) or the Board of Advisors (BOA).

(2) Regular members shall be entitled to attend and participate in all the events, activities, programs and projects of the Association.

(B) **Life Members (LM):**

(1) All categories of the life members shall enjoy all the rights and privileges of a regular member.

(2) Additionally, life members who are, and have been, in good standing for not less than one year immediately prior to the election shall be eligible to serve as members of the Executive Council and the Board of Advisors and/or any other regular or special committee other than the first Executive Council (EC).

(C) **Associate Members (AM):**

(1) Associate members shall be entitled to attend and participate in the events, activities, programs and projects of the Association.

(2) An Associate member shall have no voting rights, and shall not be eligible to serve in the Executive Council or the Board of Advisors.

(D) **Honorary Members (HM):**

(1) An honorary member may attend any regular or special meeting of the members of the Association.

(2) An honorary member shall have no voting rights, and shall not be eligible to serve in the Executive Council or the Board of Advisors.

(E) **Institutional Member (IM):**

- (1) An Institutional member may attend any regular or special meeting of the members of the Association.
- (2) An Institutional member shall have no voting rights, and shall not be eligible to serve in the Executive Council or the Board of Advisors.

(F) **Student Members(SM):**

The student members shall enjoy the privileges to attend and participate in all special programs and events designed for the advancement of accounting and allied domain upon invitation. They shall have no voting rights and shall not be eligible to serve the EC and Board of Advisors, but enjoy the privileges of using academic resources of the Association and shall (upon invitation) participate in all seminars, symposiums, conventions and annual retreat of the Association.

(G) **Patron Member (PM):**

- (1) A Patron member may attend any regular or special meeting of the members of the Association.
- (2) A Patron member shall have no voting rights, and shall not be eligible to serve in the Executive Council or the Board of Advisors.

3.9 Membership fees:

- (a) There shall be three types of fee payment plan, such as (i) annual membership fee; (ii) one-time life membership fee, and (iii) non-fee paying membership.
- (b) Regular members, Associate members, Institutional Members and student members shall pay their fees for membership admission and or renewal, as the case may be, for one year. Annual membership fees payable by (i) regular members, (ii) associate members, (iii) Institutional Members, and (iv) student members shall be determined, from time to time, by the Executive Council.
- (c) Membership fees payable by life members (LM, GM, DDM, GDM) shall consist of a 'one-time life membership fee' as determined by the Executive Council. The Executive Council may, from time to time, change the life time membership fee for the future life members.
- (d) Membership fees shall not be applicable for the Honorary Members, and Patron Members.
- (e) Annual membership fee is due for a member other than the life member categories for one calendar year from 1st January to 31st December of the same calendar year. Payment of annual membership fees shall be made on or before 31st day of January of the calendar year for which the fee becomes due. In case of any exceptional situation, the Executive Council will decide.

3.10 Responsibilities and obligations of Members:

The members of all categories of the Association are jointly and severally responsible for the overall growth and development of the Association in all its dimensions. The image of the Association shall rest upon the collegial spirit of the members in terms of their cooperation and collaboration towards the Association's impact on national 'good governance and accountability' system of Bangladesh. At the individual level the Articles of Association provide for the members of all categories the following responsibilities and obligations in the discharge of their respective role in managing the affairs of the Association:

- (a) To make payment of membership dues, as applicable, within the prescribed time schedule;
- (b) To extend all cooperation to the Executive Council (EC) in the discharge of the functions of the Association;
- (c) To abide by the Articles of Association and procedures within the mandate of the Articles of Association;
- (d) To participate in all the events and programs of the Association except for Student Members who may join only upon invitation.

3.11 Loss of Membership Privileges.

- (a) Any regular, student or associate, institutional member who fails or neglects to pay the annual fees within thirty (30) days of the date the same are due and payable shall be deemed automatically suspended and not in good standing; such suspended member shall be unable to exercise or enjoy the rights and privileges of his/her applicable class of membership, and such suspension shall remain in effect during the period such dues remain unpaid. Upon full payment, the member's rights and privileges shall be automatically re-instated as of the date of actual payment.
- (b) Any member who violates the Rules and Regulations of the Association will attract the disciplinary procedure. A suspended member may be reinstated by the decision of the Executive Council upon being satisfied by the explanation and the documentations submitted on behalf of the member. The member may have reprimanded by the resolution of the Executive Council and it includes the suspension of the members for a certain period and strict warning.

4.0 ORGANISATION AND MANAGEMENT:

There shall be a two-tier organization structure in the Associations follows:

- (i) BOARD OF ADVISORS (BOA)
- (ii) EXECUTIVE COUNCIL (EC)

4.1 Board of Advisors (BOA):

The Board of Advisors shall be an advisory body consisting of 11 (Eleven) Members including 7(Seven) past presidents and 4(four) distinguished members of the Association. In the initial years, since there will not be past presidents, distinguished members of the Association irrespective of categories shall be nominated by the Executive Council to constitute the 'Board of Advisors' with the endorsement of the General body. The term of office of each Advisor shall be two years from the date of such nomination. When the immediate past president joins the Board (after his/her term as member of the Executive Council in his/her capacity as immediate past-president expires), the Executive Council shall nominate six members and that will continue till there will be 7(seven) past presidents. With that the process of nomination to the BOA by Executive Council gets seized. At the initial period, the Executive Council will designate the first Chairman of the BOA from amongst the Advisors and the incumbent General Secretary shall provide the secretarial service to the Board. With the immediate past president on Board, s/he will chair the BOA. With the seven (7) past presidents on Board in BOA, the senior most past president shall serve as chairman of the Board. Five (5) members' presence shall form the quorum of the BOA meeting and the BOA shall meet at least once in a year. The BOA membership shall not be repeated.

4.1.1 General Functions and Duties of the Board of Advisors:

- (a) To ensure continuity of the Association and its events, activities, programs and projects.
- (b) To advise Executive Council in raising funds for the purposes of the Association, to oversee the acquisition of Association's assets, and to exercise reasonable supervision over the expenditures of the Association.
- (c) To identify and refer violations of the fundamental principles and ideals of the Association as embodied in this Rules and Regulations to the Executive Council.
- (d) To counsel the Executive Council (upon request) in conducting the elections of office bearers and members of the successor Executive Council.
- (e) To prepare and maintain minutes of all meetings, deliberations, resolutions and actions of the Board.

- (f) No Advisor shall receive any salary or stipend or other compensation from the Association for his/her services to the Association.
- (g) The Board shall meet at least once in a year to review the overall performance of the Association including Annual Report of the Association prior to its submission by the Executive Council to the annual general meeting of the members.

4.2 Executive Council (EC):

The Executive Council (EC) shall be responsible for the day to day activities, decision making and implementation of agreed policies and strategies of the Association. The EC shall be the heart of the management and governance of the Association. The EC represents the central decision making as well as the executive body of the Association. This Memorandum of Association and the Articles of association provide the Executive Council with mandated powers and responsibilities to discharge for and on behalf of the members of the Association any and all functions that contribute to the achievement of Association's overall goals and objectives. Until the election of the first Executive Council is held by the General Members in the Annual General Meeting the following committee will be deemed to have been elected. The names and designations are as follows:

SL. No.	Name	Designation
1.	Prof. Dr M Harunur Rashid	President
2.	Prof. Dr. Shafique Ahmed Siddiqe	Vice-President
3.	Mr. A F Nesaruddin FCA	Vice-President
4.	Prof. Dr. Sultan Ahmed	Vice-President
5.	Mr. Mohammad Sanaullah FCS	Vice-President
6.	Prof. Dr. Md. Sayaduzzaman	General Secretary
7.	Mr. Haider Ahmed Khan FCA	Treasurer
8.	Mr. Md. Selim Reza FCA, FCS	Joint- General Secretary
9.	Mr. Muzaffar Ahmed FCMA, FCS	Organizing Secretary
10.	Prof. Dr. Arabinda Saha	Office Secretary
11.	Prof. Dr. Riazur Rahman Chowdhury	Executive Member
12.	Prof. Dr. Swapan Kumar Bala FCMA	Executive Member
13.	Mr. Swadesh Ranjan Saha FCA	Executive Member
14.	Mr. S A Mallick FCA	Executive Member

4.2.1 Composition and duration of EC:

(a) The Executive Council shall consist of thirty-one (31) life members as follows:

President	01
Vice-President	07
General Secretary	01
Treasurer	01
Joint-General Secretary	03
Organizing Secretary	03
Education and Research Secretary	01
Curriculum Development Secretary	01
Planning and Development Secretary	01
Office and Publication Secretary	01
Executive Members	11

- (b) The tenure of the Executive Council shall be two (2) years from the date of its first meeting;
- (c) The elected members of the Council shall, if not resigned, hold their respective offices until the tenure of the Council expires and shall be eligible to be reelected;
- (d) The President, Vice President, General Secretary and Treasurer as the case may be shall be deemed eligible to hold their respective offices until their successors take over the charge.
- (e) Only life members (LM, GM, DDM, GDM) who are, and have been, in good standing for not less than one year immediately prior to the election shall be eligible to serve as a member of the Executive Council.
- (f) No elected officer/member of the Association (Executive Council) shall receive any salary, meeting fee, stipend or other compensation from the Association fund for his/her services to the Association.

4.3 Election of the Executive Council:

4.3.1 Election:

The election of the new Executive Council shall be conducted at a general meeting of the members of the Association to be held in the last quarter of the term of the Executive Council then in office. The Executive Council shall determine the date of election in a regular meeting and announce the date. Voting shall be by secret ballot. Ballots by mail shall not be permitted for the election of the Executive Council. If any disputes arise regarding the election of the Executive Council such disputes shall be discharged by the Appeal Board.


সিদ্ধান্ত গ্রহণ করিয়া
সংশ্লিষ্ট কর্মসূচী
সম্পন্ন করিতে
স্বাক্ষরিত করিতে
স্বাক্ষরিত করিতে

4.3.2 Election Commission and Appeal Board:

The Executive Council will select **three (3)** members Election Commission with a Chief Election Commissioner and two Commissioners from among the Life Members other than Executive Council (EC). The Executive Council will also appoint **three (3) members** Appeal Board with a Chairman and two members from the life members. The Executive Council (EC) may also use the service of the Board of Advisors to serve as Election Commission. The Election Commission and Appeal Board have to be formed by the Executive Council no later than ninety (90) days prior to the election date. Election will be conducted according to the rules and procedures prepared by the Election Commission and approved by the Executive Council. All decisions of the Executive Council relevant to Election shall be approved in a regular EC meeting with specific agenda on Election by a 2/3rd majority vote of the attending members.

4.4 Powers of Executive Council:

- (i) **General Powers:** Subject to the provisions and limitations of governing laws applicable to the voluntary Association of persons in Bangladesh, and any other applicable laws of the land, and subject to any limitations in this Rules and Regulations, the Association's activities and affairs shall be managed, and all organizational powers shall be exercised by the Executive Council and/under its direction. The Executive Council shall establish policies, procedures and rules for smooth functioning of the Association's activities, including the decision on membership fees, annual budget and annual accounts, the selection of the auditor and other relevant policy matters as they pertain to organizational objectives. The Executive Council may constitute special committee(s) and/or task force, from time to time, as appropriate with specific terms of reference and a time frame.
- (ii) **Specific Powers:** Without prejudice to the general powers set forth above, but subject to the same limitations, the Executive Council ("Council") shall have the power to:-
 - (a) Appoint and remove at the pleasure of the Council all the Association's full-time and part-time officers and employees; prescribe powers and duties for them that are consistent with the law, and with the Rules and Regulations of this Association, and require from them security for faithful performance of their duties.
 - (b) Conduct, manage and control the Association's affairs, events, activities, programs and projects, and make any rules, regulations, procedures, and forms, consistent with the law, and with the Rules and Regulations of this Association, as deemed appropriate and in the best interests of the Association by the Council.


নিমল চন্দ্র ভট্টাচার্য
সাধারণ সম্পাদক
সংস্কৃতিকর্মী সংগঠন পরিষদ

- (c) Change the registered office or the principal office in Bangladesh from one location to another; cause the Association to be qualified to conduct its activities in any other territory, dependency, or country; conduct its activities within or outside Bangladesh; and designate any place within or outside Bangladesh for holding any meeting of the Council, the Board of Advisors or members.
- (d) Adopt and use a seal; prescribe the forms of membership certificates; and alter the forms of the seal and certificates.
- (e) Accept membership fee, donations, gift, bequest, subscription and such other contribution consistent with the general purposes of the Association.
- (f) Acquire tangible and intangible assets in the name of the Association, borrow money and incur indebtedness on behalf of the Association and cause (not clear to me) to be executed and delivered for the Association's purposes, in the Association's name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, and other evidences of debt and securities.
- (g) Apply for, and obtain grants or other financial aid from any governmental or other agencies for the purposes of the Association.
- (h) Sell, lease, mortgage or otherwise dispose of and deal with all or any part of the Association's property as deemed necessary and expedient for the purpose of the Association.
- (i) Keep proper accounts of income and expenditure as well as appropriate records of Association's properties and assets as required by law.
- (j) Adopt such resolutions and take such actions as may be deemed necessary or desirable by the Council to further the goals of the Association.
- (k) Call and hold regular and special meetings of the members, of the Board of Advisors, and of the Council from time to time.
- (l) Nominate and appoint honorary members, board of advisors, election commission and appeal board.
- (m) Create regular or special committees whenever it is necessary or desirable and appoint a chairman of the committee and to act upon reports from the chairman and committee members.
- (n) Adopt an annual budget and approve any expenses.
- (o) Select the place for the regular or special meetings of the members of the Association, until the Association has its own permanent office building/space.
- (p) Take such other action or steps or measures to further the goals of the Association as the Council may deem fit.

- (iii) **Voting:** Each Council member (including each officer) shall have one vote on each matter submitted to a vote of the Council. Cumulative voting, voting by proxy, and splitting votes into fractional votes are prohibited. Voting shall be by show of hands, unless secret ballot is either prescribed in this Rules and Regulations, or is requested by Council member or officer before any vote, where voting shall be by secret ballot. The results of voting shall be recorded and reflected in the minutes of the Council's meeting.

4.5 Meeting of Executive Council:

- (a) The regular meetings of the Executive Council shall be called at the direction of the President. The General Secretary shall send to each Council member a written notice no less than Seven (07) days prior to each meeting and such notice shall include the agenda for the meeting. But in case of emergency, meeting may be called at shorter notice.
- (b) The President shall preside at all meetings. In absence of President Vice-President (as per senior order) shall preside at the meeting.
- (c) Any Council member who absent himself from three (3) consecutive regular meetings of the Executive Council or all meetings of the Executive Council for a continuous period of four months, whichever is the longer, without permission of the President or informing the Secretary, shall find membership of the Council seized.
- (d) Executive Council meetings shall be held at least once in four months.

4.6 Vacancies and Resignations:

- (a) **Vacancies:** In the event of a vacancy in the Executive Council in Office Bearer Category, except for the offices of the President and the General Secretary, the remaining office bearers, or other position-holders and executive members of the Council shall have the power to appoint one of them without any duplication of positions to fill such vacancy for the unexpired portion of the term. In the event of a vacancy in the position of the President, the first Vice-President shall become the President for the unexpired portion of the term, and it can continue up to seventh Vice President. The same process shall be followed for filling in the vacancy in the position of the General Secretary by a Joint-General Secretary.
- (b) **Events Causing Vacancy:** A vacancy or vacancies in the Council shall arise on the occurrence of the following: (i) the death or resignation of any Council member, or (ii) the declaration by resolution of the Council of a vacancy in the office of a Council member who has been declared insane or physically or mentally incompetent by an order of court or convicted of a felony, or

convicted of any other offense involving moral turpitude, or, found not to comply with the requirements of life membership.(iii) Remains absent in three consecutive meetings of the Council without permission.

- (c) **Resignations:** Except as provided below, any Council member may resign by giving written notice to the President or the General Secretary. The resignation shall be effective when the notice is given, unless it specifies a later time for the resignation to become effective. The resigning Council member (i) shall not be entitled to any refund of any part of fees, or dues paid to the Association, (ii) shall return all property and documents of the Association, together with the notice of resignation, and (iii) take any and all steps and measures (in conjunction with the President, the Vice-President, the General Secretary or the Treasurer) and execute such documents to remove his name from the bank accounts, assets and properties of the Association no later than 7 (seven) business days of the date of the notice of resignation.

4.7 Quorum:

Eleven (11) members of the Executive Council shall constitute a quorum for the transaction of business at any regular or emergency Council meeting, and the decision by a majority vote of those present shall prevail. In the event of an equality of votes, the President shall have one additional tie-breaking vote.

4.8 Officers Duties and Authority:

(a) President:

Subject to the supervision and control of the Executive Council, the president shall be the Chief Executive Officer of the Association and shall supervise, direct, and control the Association's activities, affairs, and officers. The general purpose responsibility of the President shall represent, but not limited to, the followings:

- (1) To preside at all meetings of the Executive Council and all meetings of the members of the Association.
- (2) To advise General Secretary to call regular and special meetings of the members of the Executive Council and of the members.
- (3) To officially represent this Association vis-a-vis governmental agencies, and civic, business, and professional organizations for the purpose of advancing the goals and objectives of this Association.
- (4) To present all proposed events, activities, programs and projects to the Council for its prior approval.
- (5) To be an ex-officio member of all committees, with all the powers and duties usually vested in the office of the president.

- (6) To perform such other duties as may be provided in this Rules and Regulations.
- (7) To oversee the general implementation of the decision of Executive Council and advice General Secretary in matters requiring urgent attention.
- (8) To designate Vice-President to perform general duties of the president while s/he remains absent in office and/or unable to perform normal functions.

(b) Vice-President:

The responsibility of a Vice-President shall include-

- (1) To assist the President as will be requested, and to act in place of the President in the event of absence or inability of the President.
- (2) To succeed the office of President in the event of a vacancy in such office.
- (3) To contribute in the general development of the Association.

(c) General Secretary:

The General Secretary shall keep or cause to be kept (not clear to me), at the Association's registered office or such other place as the Executive Council may direct, a book of minutes of all meetings, proceedings, and actions of the Executive Council, general and special meetings of the members, meetings of committees established by the Executive Council and meetings of the Board of Advisors. The minutes of meetings shall include the time and place of holding, whether the meeting was annual, regular, or special and, if special, how it is authorized and the notice given, the names of those present at the Executive Council and committee meetings. The General Secretary shall keep or cause to be kept (not clear to me), at the registered office in Bangladesh, a copy of the Memorandum of Association and these Rules and Regulations, as amended from time to time. Further responsibility of the General Secretary shall include:

- (1) To act as a custodian of all books, documents and records of the Association, including past records.
- (2) To give, or cause to be given, notice of all meetings of the members, Council, Board, and of committees required to be given hereunder.
- (3) To circulate/provide a copy of the minutes of each Council Meeting and each General or Special Meeting to Council members within fifteen (15) days for their approval.
- (4) To keep or cause to be kept (not clear to me), at the Association's registered office or at a place determined by Council resolution, a record of the Association's Advisors, Council members, and office-bearers, showing each such person's name and address.

- (5) To perform such other duties as may be assigned by the President or the Executive Council.
- (6) To have such other powers and perform such other duties as the Council and/or these Rules and Regulations may prescribe.

(d) Treasurer:

The Treasurer shall deposit, or cause to be deposited (not clear), all money and other valuables in the name and to the credit of the Association with such depositories as the Executive Council may designate; shall disburse the Association's fund as the Council may prescribe in the form of meeting decision(s); and shall render to the President, and the Council, when requested, an account of all transactions as the Treasurer and of the financial condition of the Association. Further responsibility of the Treasurer shall include:

- (1) To serve as a custodian of all monies, cheque books, bank statements, accounts, and securities belonging to the Association.
- (2) To make disbursements from Association funds upon presentation of a signed voucher by the President/General Secretary.
- (3) To keep and maintain, or cause to be kept (not clear) and maintained, adequate and correct books and accounts of the Association's properties and transactions, receipts and disbursements.
- (4) To prepare and file any required documents with governmental agencies and liaise with independent auditors.
- (5) To perform such other duties as the Executive Council may prescribe.

(e) Joint-General Secretary:

The Joint- General Secretary shall act in assistance of the functions of the General Secretary and/or in the place of General Secretary in absence or inability on the part of the General Secretary. The Joint-General Secretary shall also assume such other duties as may be assigned to him by the Executive Council and/or the General Secretary.

5.0 STANDING AND OTHER COMMITTEES:

5.1 **Standing Committees:** The Executive Council shall constitute the following Standing committees:

- (1) Finance Committee;
- (2) Public Relations Committee;
- (3) Education and Research Committee;
- (4) Professional Development Committee;
- (5) Membership Development Committee;
- (6) Sport, Cultural and Social Committee;
- (7) Audit Committee;
- (8) Members Welfare Committee;
- (9) Disciplinary Committee; and
- (10) Regional Committees.

The activities of the standing committee shall be guided by individual Terms of Reference (ToR) to be issued at the time of constituting the committee. The Executive Council may form any other committee or committees, if necessary for the operation of the Association.

5.2 **Composition of Standing Committees:** Each standing committee shall consist of at least 7 (seven) members, including one Executive Council member as chairman of the Committee and others 06 (six) from life members, selected by the Executive Council. Member Secretary of such committee will be selected by the EC. There shall be a provision for event based co-option of members, whose tenure shall expire immediately after the event.

5.3 **Other Committees:** Any other committees may be constituted by the Executive Council for the purpose of special event(s) and their specific scope and authority shall be determined by the Executive Council. The Chairman of each such committee shall be appointed by the Executive Council and that Chairman shall select at least two other members including one as the Member Secretary in consultation with the General Secretary. The tenure of such committee(s) shall cease with the completion of such event(s) in pursuance of the scope.

5.4 **Limitation of Authority and Restriction:** No committee shall have the right or authority to make any commitments financial or otherwise, or to incur any obligation which shall bind the Association, except after obtaining the written approval of the Executive Council.

5.5 **Resignation and Vacancy:** Any member of a committee may resign by giving a written notice to the President or the General Secretary. Any vacancy by resignation or otherwise shall be filled in by the Executive Council.

6.0 AUDITORS:

The Executive Council shall for each financial year engage a qualified practicing Chartered Accountant as the independent auditor to examine the financial books, records and accounts of the Association and report thereupon. This report shall be submitted to the President who shall cause that report to be provided to the Audit Committee for its review, and thereafter seeks approval of the Executive Council. The audit report approved by the EC shall be published and submitted to the members of the Association in the next general meeting. Upon approval of the annual audit of accounts by the members, the President shall instruct the Association's official/staff in charge of books and accounts to file the Association's tax returns for that year.

7.0 MEETINGS OF MEMBERS:

7.1 Annual General Meetings (AGM):

The first general meeting shall be held at such time, not being less than one month and not more than three months after the incorporation of the Association, and at such place, as the Executive Council (EC) may determine.

A general meeting shall be held once in every year at such time, not being more than fifteen months after the holding of the last preceding general meeting, and place as may be prescribed by the Association in general meeting or, in default, at such time and in the month following that in which the anniversary of the Association's incorporation occurs, and at such place, as the Executive Council shall appoint. In default of a general meeting being so held, a general meeting shall be held in the month next following, and may be called by any two members in the same manner as nearly as possible as that in which meeting are to be called by the Executive Council.

Notice of such meeting shall be sent to each member at least 14 (fourteen) days prior to the general meeting.

7.2 Extra- Ordinary General Meetings (EGM):

An extra-ordinary general Meeting (EGM) of the Association may be convened by the General Secretary on written requisition by not less than one-third of its total members stating the purpose to transact any business of urgent nature. Notice of such meeting shall be sent to each member at least 14 (fourteen) days prior to the extra- ordinary general meeting.

7.3 Special Meetings of Members:

A special meeting of members of the Association may be called by the President at any time, or upon receipt of a written petition signed by at least 20% (twenty percent) Life or regular members in good standing stating the purpose (agenda) of the special meeting. Notice of such meeting shall be mailed by the General Secretary to each general member at least 21 (twenty-one) days prior to such meeting. The meeting shall discuss the specific agenda and dispose of the same without any scope of discussion on any other issue.

7.4 Quorum:

No business shall be transacted at any meeting unless a quorum of members is present at the commencement of the business. If the members of the Association at the time of the meeting do not exceed ten in member, the quorum shall be five and if they exceed ten, there shall be added to the above quorum one for every five additional members with the limitation so that no quorum shall in any case exceed ten.

7.5 **Decision Making:** All decisions in the general and/or special meetings shall be made through a voice vote by raising hands. In the event of an even number of votes on any matter of decision-making, the President shall have one additional tie-breaking vote.

8.0 FINANCE AND ACCOUNTS:

8.1 **Financial Year:** The financial year of this Association shall be a year beginning on July 01, and ending on June 30.

8.2 **Operation of Bank Accounts:** All bank accounts shall be operated by the signatures of any two of President, General Secretary and Treasurer or according to the decision of Executive Council taken from time to time.

8.3 **General Operating Fund:** The Association's General Operating Fund shall consist of all monies received by the Association through banks. This fund shall be used to pay all costs and expenses incurred by the Association.

9.0 AMENDMENTS:


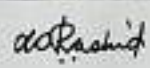

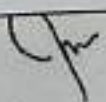
Minor, typographical or technical amendments may be made by the unanimous vote of the Executive Council without submission of the proposed amendment to a general or special meeting of the members. In respect of all other proposed amendments ("substantive amendments"), a proposal for an amendment of the Rules and Regulations may be initiated by (i) the Executive Council, or (ii) by any member through a proposal in writing signed by 1/5th (one-fifth) or more


general members in good standing. In respect of all substantive amendments, the Executive Council shall review the proposed amendment and submit its recommendations in a general or special meeting of the members of the Association for appropriate decision.

10.0 SEPARABILITY CLAUSE:

If for any reason any Article of this Rules and Regulations is determined to be unenforceable, all other Articles shall remain in full force and effect.

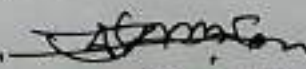
We, the several persons whose names and addresses, age, nationality and occupation are recorded below, having associated ourselves for the purpose described in this Memorandum of Association of "Bangladesh Accounting Association", set our several and respective hands hereunder and form ourselves into the Association:

SL. No.	Particulars (Name, NID & Address)	Position	Photo & Signature
01.	<p>Name : Prof. Dr. M Harunur Rashid</p> <p>Father's Name : Imam Sharif</p> <p>Mother's Name : Salma Khatun</p> <p>Address : House 28/B, Road# 5 Dhanmondi, Dhaka-1205</p> <p>Date of Birth : 09 April, 1951</p> <p>E-mail : harun@bacbd.org</p> <p>Mobile : +88 01552100349</p> <p>TIN : 354508555555</p> <p>NID/Passport : 685 898 9175</p> <p>Nationality : Bangladeshi</p>	President	 
02.	<p>Name : Prof. Dr. Shafiq Ahmed Siddique</p> <p>Father's Name : Late Abu Siddique</p> <p>Mother's Name : Late Mrs Samsum Nahar</p> <p>Address : House # 13, Road # 07, Gulshan-01, Dhaka -1212</p> <p>Date of Birth : 27 August, 1950</p> <p>E-mail : dr.shafiqsiddique@gmail.com</p> <p>Mobile : +88 01552316383</p> <p>TIN : 573110905054</p> <p>NID/Passport : 2692619481379</p> <p>Nationality : Bangladeshi</p>	Vice - President	 

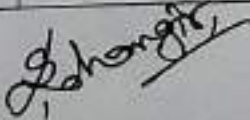
1. 
 Prof. Dr. Md. Sawkat Jahangir
 Dept. of Accounting & Information Systems
 Jagannath University, Dhaka.

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 বাংলাদেশ অ্যাকাউন্টিং অসোসিয়েশন
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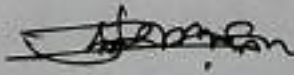

 General Secretary
 The Accounting Alumni
 University of Dhaka


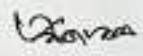




03.	<p>Name : A F Nesaruddin FCA Father's Name : Late Md. Abed Ali Mother's Name : Fatema Begum Address : Hoda Vasi Chowdhury & Co. BTMC Bhaban, 7-9 Kawran Bazar, Dhaka-1215 Date of Birth : 20 August, 1956 E-mail : nesar@hodavasi.com Mobile : +88 01713042700 TIN : 589205183578 NID/Passport : 8694998595 Nationality : Bangladeshi</p>	Vice - President	 
04.	<p>Name : Prof. Dr. Sultan Ahmed Father's Name : Late Abdul Khaleque Mother's Name : Late Jahanara Begum Address : B 9, Begal Park, House No # 18, Road No # 02, Nasirabad H/S , Chattogram Date of Birth : 08 November, 1956 E-mail : profdrsultanahmed@gmail.com Mobile : 01819175100 TIN : 128248310969 NID/Passport : 1517425683140 Nationality : Bangladeshi</p>	Vice - President	 
05	<p>Name : Mohammad Sanaullah FCS Father's Name : Late Abu Sayeed Mother's Name : Late Saleha Khatun Address : Rosetta, Flat- B/4, House -8, Road -12, Dhanmondi R/A, Dhaka -1219 Date of Birth : 10 October, 1959 E-mail : sanaullahfcs@gmail.com Mobile : +88 01713380038 TIN : 550773231710 NID/Passport : 2372628897 Nationality : Bangladeshi</p>	Vice - President	 

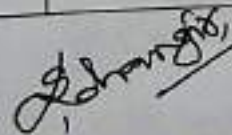
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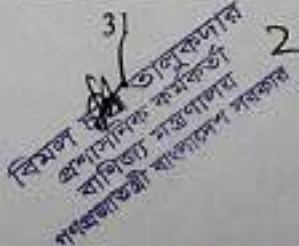
30


বিদ্যালয় উপস্থিত
প্রশাসনিক কার্যক্রম
স্বাক্ষরিত মন্ত্রণালয়
গণপ্রজাতন্ত্রী বাংলাদেশ সরকার




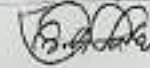


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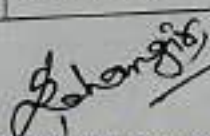
06.	<p>Name : Prof. Dr. Md. Sayaduzzaman Father's Name : Late Mojibor Rahman Mother's Name : Late Moymun Begum Address : Dept. of Accounting and Information Systems, University of Rajshahi, Rajshahi -6205</p> <p>Date of Birth : 03 May, 1966 E-mail : milons66@yahoo.com Mobile : +88 01717743984 TIN : 677256462885 NID/Passport : 19668194030200955 Nationality : Bangladeshi</p>	General Secretary	 
07.	<p>Name : Mr. Haider Ahmed Khan Father's Name : Late Lutfe Ali Khan Mother's Name : Late Latifunnesa Khanam Address : Flat 2/1303, Eastern Rokeya Tower, 98, Bara Moghbazar, Dhaka-1217</p> <p>Date of Birth : 15 October, 1955 E-mail : akc@bol-online.com Mobile : +8801711520820 TIN : 336820898770 NID/Passport : 19552696653258862 Nationality : Bangladeshi.</p>	Treasurer	 
08.	<p>Name : Md. Selim Reza, FCA, FCS Father's Name : Md. Sanaullah Mia Mother's Name : Mst. Anowara Begum Address : House No. # 17, Road No. # 5, Dhanmondi R/A, Dhaka -1215</p> <p>Date of Birth : 31st March, 1969 E-mail : slm.reza@yahoo.com Mobile : +88 01707797851 TIN : 559951128750 NID/Passport : 2696352227845 Nationality : Bangladeshi</p>	Joint-General Secretary	 


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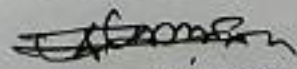
31

বিমান সড়ক তথ্য কল্যাণ
প্রশাসনিক কর্মকর্তা
শাহিন্দার নাজমাগার
নরসিংদী বাংলাদেশ সরকার






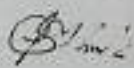
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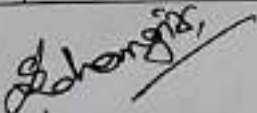
<p>09. Name : Muzaffar Ahmed FCMA FCS Father's Name : Late Alhaj Chunnu Mia Mother's Name : Late Anowara Begum Address : 180/2 North Shahjahanpur, Dhaka 1217 Date of Birth : 6th January, 1950 E-mail : mahmedcrisl@gmail.com Mobile : 01819213014 TIN : 184198472492 NID/Passport : 463 237 6333 Nationality : Bangladeshi</p>	<p>Organizing Secretary</p>	 
<p>10. Name : Prof. Dr. Arabinda Saha Father's Name : Dr. Nil Madhab Saha Mother's Name : Gouri bala Saha Address : Professor, Dept. of AIS, Islamic University. Kushtia Date of Birth : 01 May, 1962 E-mail : dr.arabinda.iu@gmail.com Mobile : 88 01711 575073 TIN : 427 - 110 - 8740 NID/Passport : 9102190890 Nationality : Bangladeshi</p>	<p>Office Secretary</p>	 
<p>11. Name : Prof. Dr. Riazur Rahman Chowdhury Father's Name : Late Justice Abdur Rahman Chowdhury Mother's Name : Begum Sitara Chowdhury Address : Appt # C5, House # 35, Road #03, Dhanmondi R/A, Dhaka -1215 Date of Birth : 10 March, 1962 E-mail : riazchowdhury62@yahoo.co.uk Mobile : +88 01713005060 TIN : 621110806406 NID/Passport : 2691649108510 Nationality : Bangladeshi</p>	<p>Executive Member</p>	 


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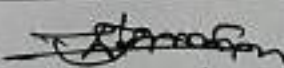
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বিশ্ববিদ্যালয়
আইসিআইসি
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University of Dhaka

12.	<p>Name : Prof. Dr. Swapan Kumar Bala FCMA</p> <p>Father's Name : Sukumar Bala</p> <p>Mother's Name : Bakul Bala</p> <p>Address : Professor, Department of Accounting & Information Systems, University of Dhaka, Dhaka-1000</p> <p>Date of Birth : 03 April, 1966</p> <p>E-mail : balaswapan@gmail.com</p> <p>Mobile : +88 01714377811</p> <p>TIN : 256687204284</p> <p>NID/Passport : 2697557413199</p> <p>Nationality : Bangladeshi</p>	Executive Member	 
13.	<p>Name : Swadesh Ranjan Saha</p> <p>Father's Name : Ramesh Chandra Saha</p> <p>Mother's Name : Chinu Rani Saha</p> <p>Address : Satcom IT Ltd. 9-G, Motijheel C/A(1st & 2nd Floor), Dhaka -1000</p> <p>Date of Birth : 10 May, 1960</p> <p>E-mail : srs.bd@hotmail.com</p> <p>Mobile : +8801711531423</p> <p>TIN : 165320364914</p> <p>NID/Passport : 4623533637</p> <p>Nationality : Bangladeshi (By Birth)</p>	Executive Member	 
14.	<p>Name : Md. Samsul Alam Mallick, FCA</p> <p>Father's Name : Late Golam Rasul Mallick</p> <p>Mother's Name : Late Sabera Khatun</p> <p>Address : Shanta Western Tower, Office space # 801, Level # 8, 186, Tejgaon Industrial Area, Dhaka</p> <p>Date of Birth : 3rd February, 1959</p> <p>E-mail : samsul.mallick@newzealanddailybd.com</p> <p>Mobile : 01713-014818, 01951-454545</p> <p>TIN : 539494644504</p> <p>NID/Passport : 642 363 7880</p> <p>Nationality : Bangladeshi</p>	Executive Member	 

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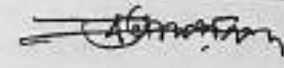
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 বিমল কুমার ভট্টাচার্য
 প্রশাসনিক কর্মকর্তা
 বাণিজ্য মন্ত্রণালয়
 গণপ্রজাতন্ত্রী বাংলাদেশ সরকার


2. 
 General Secretary
 The Accounting Alumni
 University of Dhaka

Date the 06.12.2020

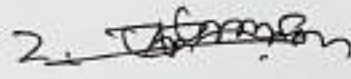
Witnesses to the above Signature:

We witness where this undertaking is made on this 06.12.2020

Witness : 01		Witness : 02	
Signature	: 	Signature	: 
Name	: Prof. Dr. Md. Sawkat Jahangir	Name	: Mohamed Tofail Ahamed
Father's Name	: Md. Ashrafur Rahman	Father's Name	: Md. Abdul Haque
Address	: Professor, Dept. of AIS, Jagannath University Dhaka.	Address	: Flat-C/11, Oriental Orkid, 01, New Bailey Road, Dhaka.
E-mail	: sawkatjahangir@yahoo.com	E-mail	: farhana.tofail@yahoo.com
Mobile	: 01712583159	Mobile	: 01716450068
NID	: 5051728078	NID	: 4623709286
Nationality	: Bangladeshi	Nationality	: Bangladeshi

1. 

Prof. Dr. Md. Sawkat Jahangir
Dept. of Accounting & Information Systems
Jagannath University, Dhaka.

2. 

General Secretary
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University of Dhaka


বিসমিল চন্দ্র তালুকদার
প্রশাসনিক কর্মকর্তা
বাণিজ্য মন্ত্রণালয়
সংস্কৃতিক্রীড়া সাক্ষাৎকার সচিবালয়



তারিখ: ০৮ চৈত্র ১৪২৭
২২ মার্চ ২০২১

স্মারক নম্বর-২৬,০০,০০০০,১৫৬,৩২,০০৩,২০. ২২

প্রেরক: সোলেমান খান
অতিরিক্ত সচিব
পরিচালক, বাণিজ্য সংগঠন

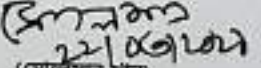
স্বাক্ষরক: আহবায়ক, Bangladesh Accounting Association
বাড়ী নং-২৬/বি, সড়ক নং-০৫, ধানমন্ডি, ঢাকা-১২০৫।

বিষয়: কোম্পানি আইন ১৯৯৪ (১৯৯৪ সালের ১৮নং আইন) এর ২৮ ধারা অনুযায়ী Bangladesh Accounting Association-এর অনুকূলে লাইসেন্স ইস্যু।

উপর্যুক্ত বিষয়ের পরিশ্রেফিকতে জানানো যাচ্ছে যে, কোম্পানি আইন ১৯৯৪ (১৯৯৪ সালের ১৮নং আইন) এর ২৮ ধারা অনুযায়ী Bangladesh Accounting Association-এর নামে ২২ মার্চ ২০২১ তারিখে ০৯/২০২১ নম্বর লাইসেন্স নিয়মিত শর্ত সাপেক্ষে মঞ্জুর করা হলো:

- (ক) সরকারের নির্দেশ মোতাবেক যে কোন সময় সংগঠনটি এর সংস্কারক/সংঘবিধি সংশোধন করতে বাধ্য থাকবে;
 - (খ) সংগঠনটির সংস্কারক/সংঘবিধি যৌথমূলধন কোম্পানি ও ফার্মসমূহের পরিদপ্তর কর্তৃক পরীক্ষা-নিরীক্ষার পর পরিবর্তিত আকারে সরকার অনুমোদন করেছে। অনুমোদিত সংস্কারক/সংঘবিধির একটি কপি এতদসঙ্গে সংযুক্ত করা হলো। পরবর্তীতে সরকার প্রয়োজনে এতে যে কোন সংশোধন/পরিবর্তন আনয়ন করতে পারবে;
 - (গ) লাইসেন্স প্রদানের তারিখ হতে ৬০ (ষাট) দিনের মধ্যে সংগঠনটিকে কোম্পানি আইন ১৯৯৪ (১৯৯৪ সালের ১৮নং আইন) এর ২৮ ধারার অধীনে যৌথমূলধন কোম্পানি ও ফার্মসমূহের পরিদপ্তরে সীমাবদ্ধ দায় সম্পূর্ণ কোম্পানি হিসেবে নিবন্ধিকরণ করতে হবে;
 - (ঘ) যৌথমূলধন কোম্পানি ও ফার্মসমূহের পরিদপ্তরে নিবন্ধিকরণের পূর্বে সংগঠনটিকে কোম্পানি আইন ১৯৯৪ (১৯৯৪ সালের ১৮নং আইন) এর ২৮ ধারা এবং এর আওতাধীন প্রয়োজনীয় সকল শর্তাদি পূরণ করতে হবে;
 - (ঙ) সংস্কারক/সংঘবিধির মধ্যে কোন অসংগতি বা ত্রুটি পরিলক্ষিত হলে তা নিবন্ধক, যৌথমূলধন কোম্পানি ও ফার্মসমূহের পরিদপ্তরের নিকট উপস্থাপনের সময় সংশোধন করতে হবে এবং নিবন্ধনের পর ৬০ (ষাট) দিনের মধ্যে ফেজারেশন অব বাংলাদেশ চেম্বার্স অব কমার্স এন্ড ইন্ডাস্ট্রি-এর নিকট সদস্যতুলিত্ব জন্ম আবেদন করতে হবে;
 - (চ) আবশ্যিকভাবে সংগঠনের জন্য স্থায়ী অফিস প্রতিষ্ঠা করতে হবে;
 - (ছ) নিবন্ধিকরণের পর ০১ (এক) মাসের কম নয় বা ০৩ (তিন) মাসের অধিক নয় এ সময়ের মধ্যে সংগঠনের প্রথম সাধারণ সভা আহ্বান করতে হবে এবং ০৬ (ছয়) মাসের মধ্যে নির্বাচনের মাধ্যমে পূর্ণাঙ্গ নির্বাহী কমিটি গঠন করতে হবে;
 - (জ) বর্গিত শর্তাবলীর যে কোন একটি পালনে ব্যর্থ হলে বিনা নোটিশে লাইসেন্স বাতিলযোগ্য হবে।
 - (ঝ) নিবন্ধক, যৌথমূলধন কোম্পানি ও ফার্মসমূহের পরিদপ্তর কর্তৃক নিবন্ধিকৃত হবার পর দু'টি ছাপানো সংস্কারক/সংঘবিধির কপি উক্ত অফিস কর্তৃক সত্যায়িত করে নিয়ন্ত্রককারীর নিকট জমা দিতে হবে। নিবন্ধিকরণ প্রত্যয়নপত্রের দু'টি কটোকপি এ মন্ত্রণালয়ে দাখিল করার জন্য নির্দেশ প্রদান করা হলো।
 - (ঞ) সময়ে সময়ে সংগঠনের জন্য প্রয়োজ্য যে সকল শর্ত এবং বিধি-বিধান সরকার কর্তৃক আরোপিত হবে তা অবশ্যই পালনীয় হবে। এ বিষয়ে সরকার কোন নির্দেশনা প্রদান করলে সংগঠনের সংস্কারক/সংঘবিধিতে অবশ্যই অন্তর্ভুক্ত করতে হবে।
 - (ট) বর্গিত শর্তাবলী এবং সংস্কারক/সংঘবিধিতে উল্লিখিত শর্তসমূহের কোনরূপ ব্যত্যয় বা সংঘন করা হলে এ সংগঠনকে প্রত্যয় লাইসেন্স বা নিবন্ধিকরণের কোন কার্যকারিতা বহাল থাকবে না এবং আইনের দৃষ্টিতে এই লাইসেন্স অচল বলে গণ্য হবে।
- ০২। এ লাইসেন্সের প্রাপ্তি স্বীকার আপনের জন্য অনুরোধ করা হলো।

সংযুক্ত: ০১ (এক) ফর্দ।


(সোলেমান খান)
অতিরিক্ত সচিব
বাণিজ্য সংগঠন

অনুলিপি (স্বোত্তর ত্রয়মানুসারে নয়):

- ০১। ডাইস চেয়ারম্যান, রওয়ানি উন্নয়ন ব্যুরো, টিসিবি ভবন, ১ কারওয়ান বাজার, ঢাকা।
- ০২। প্রধান নিয়ন্ত্রক, আমদানি ও রওয়ানি নিয়ন্ত্রকের দপ্তর, ৬২/৩ শ্রীতা ভবন, (২৪-১৫ তলা) পল্টন, ঢাকা।
- ০৩। নিবন্ধক, যৌথমূলধন কোম্পানি ও ফার্মসমূহের পরিদপ্তর, টিসিবি ভবন (৭ম তলা), ১ কারওয়ান বাজার, ঢাকা-১২১৫।
- ০৪। ছেলা প্রশাসক, ঢাকা।
- ০৫। সভাপতি, ফেজারেশন অব বাংলাদেশ চেম্বার্স অব কমার্স এন্ড ইন্ডাস্ট্রি, ৬০ মতিঝিল, বা/এ ঢাকা-১০০০।
- ০৬। সহকারী প্রোগ্রামার, বাণিজ্য মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা (বাণিজ্য মন্ত্রণালয়ের ওয়েবসাইটে প্রকাশের অনুরোধসহ)।



লাইসেন্স নং-০৯/২০২১

তারিখ: ০৮ চৈত্র ১৪২৭
২২ মার্চ ২০২১

কোম্পানি আইন ১৯৯৪ (১৯৯৪ সালের ১৮-নং আইন) এর ২৮ ধারা অনুযায়ী প্রদত্ত লাইসেন্স

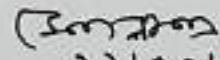
যেহেতু, গণপ্রজাতন্ত্রী বাংলাদেশ সরকারের নিকট সন্তোষজনকভাবে প্রমাণিত হয়েছে যে, Bangladesh Accounting Association নামে একটি বাণিজ্য সংগঠন অথবা এতে নিয়োজিত কোন গোষ্ঠী বা শ্রেণী যে কোন উপায়ে বা কোন পর্যায়ে প্রতিনিধিত্ব করার উদ্দেশ্যে গঠিত হতে যাচ্ছে এবং

যেহেতু, উক্ত সংগঠনের অর্জিত লাভ এবং অন্যান্য আয় কেবলমাত্র এ সংগঠনের উন্নতিসাধনকল্পে ব্যয়িত হবে এবং এর সদস্যগণের মধ্যে উক্ত লাভ/লভ্যাংশ হিসেবে বণ্টন করা হবে না;

সেহেতু, কোম্পানি আইন ১৯৯৪ (১৯৯৪ সালের ১৮ নং আইন) এর ২৮ ধারা অনুসারে সরকার সন্তুষ্ট হয়ে উক্ত সংগঠনটিকে নিম্নে উল্লিখিত শর্তসাপেক্ষে লাইসেন্স প্রদান করল:

- (ক) কোম্পানি আইন ১৯৯৪ (১৯৯৪ সালের ১৮-নং আইন) এর ২৮ ধারার আওতায় সীমিত দায়সহ এর নামের সংশ্লিষ্ট "লিমিটেড" শব্দটি ব্যবহার না করে যৌথমূলধন কোম্পানি ও ফার্মসমূহের পরিদপ্তরে নিবন্ধন করতে হবে;
- (খ) কোম্পানি আইন ১৯৯৪ (১৯৯৪ সালের ১৮-নং আইন) এর ২৮ ধারা ও এর আওতাধীন শর্তসমূহ (যা গণপ্রজাতন্ত্রী বাংলাদেশ সরকার কর্তৃক অভিযোজিত হয়েছে) যথাযথভাবে পালন করবে;
- (গ) সংঘস্মারক/সংঘবিধির ফেসব বিধি-বিধান উক্ত অধ্যাদেশের সঙ্গে সাংঘর্ষিক নয় সে সব বিধি-বিধান এ সংগঠন মেনে চলবে (অনুমোদিত সংঘস্মারক/সংঘবিধির একটি কপি এতদসঙ্গে সংযুক্ত করা হলো);
- (ঘ) যে সকল শর্ত এবং বিধি-বিধান গণপ্রজাতন্ত্রী বাংলাদেশ সরকার সময়ে সময়ে যথার্থ বিবেচনাপূর্বক আরোপ করবে বা নির্ধারণ করবে সেগুলো সংগঠনের জন্য অবশ্য পালনীয় হবে। তদুপরি এ বিষয়ে সরকার কোন নির্দেশ প্রদান করলে এ সংগঠন কর্তৃক এর সংঘস্মারক/সংঘবিধিতে তা অন্তর্ভুক্ত করে নিতে হবে;
- (ঙ) কোম্পানি আইন ১৯৯৪ (১৯৯৪ সালের ১৮-নং আইন) এর ২৮ ধারা এবং বিভিন্ন সময়ে সরকার কর্তৃক জারিকৃত আদেশের পরিপন্থী যে কোন কার্যক্রম অবৈধ হিসেবে গণ্য হবে;
- (চ) আবশ্যিকভাবে স্থায়ী অফিস প্রতিষ্ঠা করতে হবে;
- (ছ) এই সংগঠন সরকার এবং জনস্বার্থের পরিপন্থী কার্যক্রম বা রাষ্ট্র বিরোধী কোন তৎপরতায় লিপ্ত হবে না।

এ লাইসেন্স দু'হাজার একুশ সনের মার্চ মাসের বাইশ তারিখে আমার স্বাক্ষরে প্রদত্ত হলো।


২২/০৩/২০২১
(সোলেমান খান)
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বাণিজ্য সংগঠন