

# **HANDBOOK: DEPARTMENT OF ACCOUNTING**

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## **SECTION I: PREAMBLE**

This document is the approved Handbook of the Department of Accounting. It states as clearly as possible the policies, regulations, and procedures by which the Department is governed and operates. It is expected that the guidelines will be applied on a fair and equitable basis. University, College of Business Administration, and Graduate School of Management policies, regulations, and procedures, and any applicable Collective Bargaining Agreement take precedence if they are in conflict with those of the Department.

## **SECTION II: MISSION AND GOALS OF THE DEPARTMENT**

### **A. Mission**

The Department of Accounting contributes to society by providing an effective, inclusive and innovative learning environment, producing high quality research, promoting the accounting profession, and engaging with the business community.

### **B. Objectives**

The specific objectives of our accounting programs vary by degree level. The objectives of each program follow.

#### **1. Bachelor's degree program objectives**

- provide students with a general knowledge of accounting
- provide students with a fundamental ethical framework
- provide a knowledge base to prepare students for further study in accounting at the graduate level
- prepare students for careers in accounting that require only an undergraduate degree
- provide students with knowledge base for professional accounting certification exams

#### **2. Masters degree program objectives**

- provide students with more specific knowledge about one or more specialty areas in accounting
- provide students with a strong background in professional ethics
- provide students with a knowledge base for the Certified Public Accountant exam
- provide a foundation that supports the pursuit of a doctoral degree in accounting

#### **3. Doctoral program objectives**

- provide students with a background in research ethics
- provide high quality education preparing students to perform high quality academic research and effective teaching as faculty members in colleges and universities
- encourage placement of students at universities offering doctoral and/or masters level accounting programs

### **C. Quantitative and Qualitative Program Assessments**

The Department of Accounting will periodically measure and record progress toward the goals and objectives enumerated above by using the following data and other information.

- Number of students pursuing the accounting major in relation to other majors within the College of Business Administration over a 5 year period.
- Academic standing of entering majors as measured by GPA in relation to other majors in the College over a 5 year period.
- Number of graduating students in relation to both total majors in accounting and to other departments and majors.
- Academic performance of graduates as measured by GPA and in relation to other majors in the College.
- Performance of accounting majors on College outcomes assessment instruments.
- Job placement based on data gathered periodically by Career Planning and Placement Services, as well as qualitative assessments gathered from students, alumni, and members of the Accounting Advisory Council.
- Performance of accounting students on professional certification examinations, including the CPA exam.
- Placement of doctoral students
- Placement of students on accounting internships, and systematic feedback from students and employers.
- Faculty performance in instruction as measured by student evaluation instruments, course syllabi, documented innovations in teaching, and other materials assembled in faculty merit files or annual submissions for faculty workload assignments.
- Faculty performance in research as measured by both the quality and quantity of published papers, presentations at academic and professional conferences, and other materials assembled in faculty merit files or annual submissions for faculty workload assignments.
- Faculty service to the University and professional communities as documented in faculty merit files or annual submissions for faculty workload assignments.

### **SECTION III: STRUCTURE AND ORGANIZATION OF THE DEPARTMENT**

#### **A. Organization.**

The Department of Accounting organization will be composed of the Department of Accounting Faculty, the Department of Accounting Faculty Advisory Committee, the Department of Accounting chairperson, standing committees, special and ad hoc committees, and administrative assignments. This Handbook article discusses the process and governance issues for each position or committee. The Department of Accounting also has representatives on various College of Business Administration/Graduate School of Management committees and subcommittees. This article discusses the selection or recommendation for each representative. This article also discusses operation and governance issues for the Department of Accounting professional development, discretionary funds, and the Accounting Advisory Council.

#### **B. Department of Accounting Faculty**

The Department of Accounting Faculty is composed of all tenured and tenure track faculty. Full-time term faculty are ex-officio (nonvoting) members of the Department of Accounting Faculty. Meetings will be convened, as needed, by the Department Chairperson, normally with at least one week's notice of the meeting and the agenda. At least one meeting will be held each Fall and Spring Semester. Meetings also may be convened at the request of one-third of the tenured and tenure-track faculty. A simple majority of the tenured and tenure-track faculty not on leave, including the Department Chairperson, constitutes a quorum for Department meetings. A simple majority vote is required to approve all Department actions and motions unless otherwise stipulated in this Handbook.

The Department of Accounting chairperson serves as chair of the meetings and is responsible for preparing the minutes. The approved minutes of these meetings are to be distributed to Department faculty and the Dean of the College of Business Administration (CBA)/ Graduate School of Management (GSM).

#### **C. Administrative and Service Positions**

##### *1. Department Chair*

The Department Chairperson is selected in accordance with procedures contained in the Collective Bargaining Agreement. The Chairperson is the chief executive officer of the Department and is expected to seek the advice and counsel of the FAC and to work in close cooperation with FAC members. The primary responsibility of the Chairperson is to provide academic leadership to the Department. The Chairperson has the responsibility and carries authority for such matters as the direction and supervision of the budget and personnel in the Department, conducting all necessary business for the Department, recommending all



personnel actions to the Dean of the CBA and GSM, interpreting the needs of the Department to the Dean, recommending program and course offerings and changes, determining course and workload assignments, enforcing all College and University policies, regulations, and procedures, and performing such other assignments as may be assigned by the Dean.

## *2. Assistant to the Chair*

An Assistant Department Chairperson may be appointed by the Department Chairperson after consultation with the FAC and the Dean. The Assistant Chairperson should hold a tenured or tenure-track accounting faculty position at the time of appointment. The length of the appointment should not exceed the end of the term of the Chairperson. Reappointment as Assistant Chairperson is possible after consultation with the FAC and the approval of the Dean.

The normal responsibilities of the Assistant Chairperson will be specified prior to appointment or reappointment. Significant changes in these normal responsibilities should be made only after consultation with the FAC. The workload equivalent of the administrative responsibilities of the Assistant Chairperson will be set prior to appointment or reappointment, or when significant changes in normal responsibilities are made.

Administrative Assistant may be appointed by the Department Chairperson after consultation with the FAC and approval of the Dean. The Administrative Assistant may hold a non-tenure-track term appointment to the faculty or an administrative position approved through appropriate University processes. Reappointment to this position will be determined in accord with University policies and procedures for type of position held. The normal responsibilities of the Administrative Assistant will be established prior to appointment or reappointment; significant changes in normal responsibilities should be made only after consultation with the FAC.

## *3. Additional Administrative Appointments*

The Department Chairperson may assign certain administrative responsibilities to Department faculty after consultation with the FAC. The following administrative assignments will be handled by the Department Chairperson or will be made annually by the Department Chairperson after FAC consultation. Administrative assignments other than those listed below may be made by the Department Chairperson after FAC consultation. Workload equivalency for other administrative assignments is covered in Article IV, Section 5.

- a. The Coordinator of Introduction to Financial Accounting is responsible for coordinating all offerings of ACCT 23020, Introductory Financial Accounting, and

the supervision of all doctoral students and part-time instructors assigned as laboratory assistants or instructors.

- b. The Coordinator of Introduction to Managerial Accounting is responsible for coordinating all offerings of ACCT 23021, Introductory Managerial Accounting, and the supervision of all doctoral students and part-time instructors assigned as laboratory assistants or instructors.
- c. The Internship Coordinator is responsible for the Department's Accounting Internship program. The Internship Coordinator will maintain records of all students who apply for internship, all firms who interview for internships, and all internship placements. A report on internship placements for each Fall, Spring, and Summer term will be submitted to the FAC. Papers written for these courses shall be maintained for a minimum of five years.
- d. The Advisor to Student Organizations is responsible for advising all student organizations supported by the Department of Accounting, including the Accounting Association, Beta Alpha Psi chapter, Student IMA Chapter, the Student Chapter of the Ohio Society of CPAs, and other organizations which may be organized. The Advisor to Student Organizations is responsible for ensuring that student activities are coordinated with other Departmental activities, that student activities are carried out in a professional manner, that student activities meet requirements established by the national organizations of which they are chapters, and that the Department chair is kept informed of the financial affairs of the organizations.
- e. The M.S. in Accounting Coordinator is responsible for recruiting, admission, and advising students in the M.S. in Accounting program. The M.S. in Accounting Coordinator will make recommendations concerning curriculum matters and admission to the Graduate Studies Committee and will make recommendations about needed course offerings to the Department chairperson.
- f. The Ph.D. Coordinator is responsible for recruiting, admission, advising, and other duties required by the Graduate School of Management concerning students in the Ph.D. program in business administration with a major of accounting. The Ph.D. Coordinator will make recommendations concerning curriculum matters and admission to the Graduate Studies Committee, will collect and provide information for the annual review of Ph.D. students to the Graduate Studies Committee, will maintain a posted list of Ph.D. students and their status in the program, and will make recommendations about needed course offerings to the Department chairperson.

- g. The Scholarship Coordinator is responsible for disseminating information about available scholarships in the Department and from professional accounting organizations, collecting information from student applicants, and making recommendations to the donors and the Department chairperson of scholarship recipients.
- h. The Library Representative is responsible for all relations with University Libraries concerning collections and the expenditures of funds designated for Departmental purposes.

4. *College of Business Administration/ Graduate School of Management Representatives*

The Department of Accounting has several representatives as members of College of Business Administration/Graduate School of Management committees. The selection or recommendation of some representatives is specified as described below. In all other situations, the selection or recommendation shall be made by the Department Chairperson after consultation with the FAC.

- a. The College Advisory Council (CAC) member is elected by the members of the FAC from among the members of the FAC.
- b. The College Curriculum Committee member is elected by the members of the Department FAC from among the members of the UCC for a two year term in the years specified by the College of Business Administration.
- c. The Graduate Council member and Graduate Council alternate member are recommended by the Department Chairperson to the Dean of the Graduate School of Management following the recommendation of the Graduate Studies Committee and consultation with the FAC.
- d. The Ph.D. Subcommittee of the Graduate Council member is recommended by the Department Chairperson to the Dean of the Graduate School of Management following the recommendation of the Graduate Studies Committee and consultation with the FAC.
- e. The MBA Subcommittee of the Graduate Council member is recommended by the Department Chairperson to the Dean of the Graduate School of Management following the recommendation of the Graduate Studies Committee and consultation with the FAC.
- f. The Computer Liaison to the College of Business Administration is assigned by the Department Chairperson after consultation with the FAC.

## **D. Department Committees**

The standing Department committees are the Academic Grievance Committee, the External Relations Committee, the Graduate Faculty Committee, the Graduate Studies Committee, and the Undergraduate Curriculum Committee. The membership of standing committees will be determined by the Department Chairperson after FAC consultation unless specified by Department, College or University policies and procedures. The Department Chairperson should submit a list of proposed committee and service assignments for the following academic year for FAC consultation at one of the last two FAC meetings in the Spring semester. Also, the FAC should select the CAC representative and the Graduate Studies Committee should select its chairperson, GSM Council representative and alternate, and MBA and PhD Subcommittee representatives for the following academic year by the end of Spring semester. The goal is to provide information needed during the Summer in determining faculty workloads for the following academic year. Necessary revisions in committee and service assignments after the academic year begins will be made by the Department Chairperson after consultation with the FAC (and the Graduate Studies Committee for assignments that it selects). All committee reports are submitted to the Department chairperson who will consult with the FAC except when specified otherwise by University policy or the CBA.

### *1. The Faculty Advisory Committee (FAC)*

The FAC is the primary advisory and recommendatory body to the Department Chairperson on academic matters which are central to the Department's mission. According to the tenure-track Collective Bargaining Agreement (Article VI, Section 3B), such matters include, but are not limited to, the following:

- Issues concerning reappointment, tenure, promotion and dismissal;
- Appointment of new faculty, including issues of rank and salary parameters;
- Review of full-time non-tenure track faculty;
- Allocation or re-allocation of faculty positions and academic staff positions including new and vacant positions;
- Program development, restructuring, and/or discontinuance;
- Evaluations relating to faculty salary increases and other salary adjustments, when and if applicable;
- Departmental planning and budget priorities, including review of requests for new finding and allocation of discretionary resources;
- Faculty professional improvement, research and other leaves;
- Procedures for the establishment, review and appropriate revision of the academic unit handbook;
- Issues relating to the advising and retention of students;

- Insuring that instructional standards are followed; and
- Insuring that class and other duties of Faculty members are met.

Currently, the FAC consists of all tenured and tenure-track faculty members of the Department.

The TT-CBA provides that, in departments with five (5) or more full-time non-tenure track faculty on the Kent campus, at least one (1) representative of the Kent campus full-time non-tenure track faculty will be elected to the FAC by the Kent campus full-time non-tenure track faculty of the department (Article VI, Section 3A). The tenure-track Faculty of each department shall decide whether and the extent to which there will be additional full-time non-tenure track faculty representatives on the Faculty Advisory Committee. In all cases, tenure-track Faculty members of the department shall constitute a majority of the members of the Faculty Advisory Committee.

While a minimum of five (5) or more full-time non-tenure-track Kent campus faculty in the department is necessary to require NTT representation on the FAC, at the end of each academic year, the tenured and tenure-track Faculty members may vote to include one (1) representative of the full-time non-tenure track Kent campus faculty to serve on the FAC for the following academic year even if the number of NTT faculty does not meet the aforementioned threshold requiring NTT representation on the FAC. Full-time non-tenure track faculty members who are elected to the Faculty Advisory Committee shall not participate in personnel decisions regarding tenure-track Faculty members, including, but not limited to, reappointment, tenure, promotion, merit, or sanctions.

The FAC is chaired by the Department Chairperson who is responsible for preparing the minutes. The approved minutes of these meetings are to be distributed to Department faculty and the Dean of the College of Business Administration (CBA)/Graduate School of Management (GSM). Agenda items may be submitted by faculty prior to any meeting or introduced during a meeting. A simple majority of the FAC constitutes a quorum. The FAC will select a tenured faculty member from its members to serve as the Department representative to the College Advisory Committee (CAC). The FAC may meet in the absence of the Department chairperson as specified in the Collective Bargaining Agreement.

## 2. *The Graduate Studies Committee (GSC)*

The Graduate Studies Committee (GSC) consists of at least four faculty members. The Ph.D. Coordinator and the MS in Accounting Coordinator are automatically members of the GSC. At least one member of the GSC will be a faculty member having a graduate faculty status of associate member as determined by the Graduate School of Management. A majority of the members will have graduate faculty status of full member as determined by the Graduate School of Management. The GSC will elect its committee chair from among the members with

the graduate faculty status of full member as determined by the Graduate School of Management. The committee chair will send minutes of all meetings to all Department faculty members with graduate faculty status. The GSC will select one of its members to be recommended to serve on the Graduate School of Management (GSM) Council and another of its members to be recommended to serve as an alternate to the GSM Council. The GSC will also recommend faculty to serve on the MBA Subcommittee and Ph.D. Subcommittees of the Graduate Council. The Department Chairperson is also a GSM Council member by College policy. The GSC will serve in various roles concerning graduate programs of the Department of Accounting including Ph.D. Comprehensive Examination Committee, Ph.D. Review Committee, Ph.D. Admission Committee, M.S. in Accounting Committee, and M.S. in Accounting Admission Committee, unless such committees are separately constituted as special committees for that academic year. A non-voting M.S. in Accounting student member will be appointed to meet with the Graduate Studies Committee when it is serving as the M.S. in Accounting Committee.

3. *The Undergraduate Curriculum Committee (UGCC)*

The Undergraduate Curriculum Committee (UCC) will consist of at least three faculty members. The UCC will elect its committee chair. The UCC will make a recommendation to the Department FAC on all matters affecting the undergraduate accounting curriculum. The UCC vote will be reported in all requests for curriculum change. The committee chair will send minutes of all meetings to all members of the Department faculty, including ex-officio members. The FAC will elect one of the UCC members to serve as the Department representative on the College of Business Administration Undergraduate Curriculum Committee.

4. *Student Academic Complaint Committee*

The Academic Grievance Committee consists of three faculty members who will carry out responsibilities required under University policy concerning academic grievances by students. The committee chair will be designated by the Department chairperson.

5. *External Relations Committee*

The External Relations Committee consists of three faculty members, one of whom will be the Department chairperson, who will carry out duties related to external relations including interaction with the Accounting Advisory Council, offerings of continuing education courses, and relations with alumni and professional accounting organizations. The committee chair will be designated by the Department chairperson.

6. *Graduate Faculty Committee*

The Graduate Faculty Committee consists of all faculty members having a graduate faculty status of full member as determined by the Graduate School of Management. The Graduate Faculty Committee makes recommendations concerning the graduate faculty status of faculty members. The Department Chairperson reports the results of the Graduate Faculty Committee recommendation and vote as part of the Chairperson's required recommendation to the Dean of the Graduate School of Management.

*7. Reappointment, Tenure, and Promotion (RTP) Committee*

The policies and procedures which govern the Department's Ad Hoc Reappointment, Tenure and Promotion (RTP) Committee are included in University Policy. Procedural and operational guidelines for this committee are provided annually by the Office of the Provost. This committee reviews materials relevant to the professional performance of faculty who are candidates for reappointment, tenure, or promotion in rank, and to make recommendations to the Chair on each of these personnel decisions. The recommendations of this committee and the Chair, together with the materials assembled for the committees are forwarded to the Dean of the College.

*8. Other Ad Hoc Committees*

Special and ad hoc committees, and their membership, will be established and members appointed as needed by the Department Chairperson subject to FAC consultation. Special and ad hoc committees will be established as necessary for purposes such as faculty recruiting. Committees also can be requested by any tenured or tenure-track faculty member by placing the request on the agenda for a Department FAC meeting or making a motion from the floor of such a meeting. A simple majority vote is required to recommend establishment of a committee requested by a faculty member.

**E. Accounting Advisory Council**

An Accounting Advisory Council constituted of accountants from public accounting, industry business enterprises, governmental organizations, and not-for-profit organizations will be maintained to advise the Department Chairperson and faculty on policy matters, programs, alumni relations, and such other matters as deemed appropriate. Normally members of the Council should be at the partner level in public accounting or controller or other comparable levels in other organizations.

The Accounting Advisory Council may be divided into subcommittees to operate more efficiently and effectively. Subcommittees would provide advice on specific areas, e.g., curriculum and degree programs, external and outreach programs, fund-raising, etc. Subcommittees normally would meet at least once per year to discuss relevant business and/or plan for activities for the next year.

Two full council meetings will normally be held, one in the Fall and one in the Spring. The Department Chairperson will make arrangements for the meetings and schedule additional meetings as needed. Department faculty are invited to submit agenda items for the meetings and to attend and participate in the meetings.



## SECTION IV: APPOINTMENT AND EMPLOYMENT PROCEDURES AND REGULATIONS

### A. Faculty Ranks

Professional ranks include assistant professor, associate professor, full professor, lecturer, associate lecturer, and senior lecturer. Initial appointment at the University at any rank requires consultation with the Department FAC. The followings represent minimum qualifications pertaining to each professorial rank:

#### 1. *Tenure-track ranks:*

- (a) Assistant Professor: Terminal degree or near completion of terminal degree as defined by the Association to Advance Collegiate Schools of Business International (AACSB): (1) Doctoral degree or advanced stages of preparation for the doctorate in a field relating to departmental assignment for financial accounting, managerial accounting, auditing and accounting systems; (2) JD and CPA or doctoral degree or advanced stages of completion for the doctorate for taxation. Qualifications which indicate teaching and research abilities so that there is a high expectation of eventual promotion. Completion of the terminal degree qualifications in order to be retained beyond the second year.
- (b) Associate Professor: Terminal degree as defined by the AACSB: (1) Doctoral degree in a field relating to departmental assignment for financial accounting, managerial accounting, auditing and accounting systems; (2) JD and CPA or doctoral degree for taxation. Demonstrated teaching, research, and professional/university service appropriate for advancement in a doctoral degree granting unit at a Doctoral/Research University Extensive.
- (c) Professor: Terminal degree as defined by the AACSB for tenured positions: (1) Doctoral degree in a field relating to department assignment for financial accounting, managerial accounting, auditing and accounting systems; (2) JD and CPA or doctoral degree for taxation. Demonstrated evidence of teaching abilities and scholarship beyond that providing evidence of promotion to Associate Professor. Has achieved peer recognition in his or her area of teaching, research and professional/university service.
- (d) Former executives and professional accountants may be granted the rank of assistant professor, associate professor, or professor on term appointments without meeting the terminal degree requirements.
- (e) An individual who does not hold an advanced degree in a field relating to the departmental assignment, but who has outstanding experience, may be considered for the tenure-track assistant professor rank. However, no more than twenty

percent of the full-time staff of the department shall be composed of tenure-track or tenured members who do not hold an earned doctorate

2. Non-tenure-track ranks: Lecturer, Associate Lecturer, Senior Lecturer, Assistant Professor, Associate Professor, and Professor. The academic ranks of Lecturer, Associate Lecturer, and Senior Lecturer are reserved for non-tenure-track faculty members who hold an MBA or Master's Degree in accounting with CPA, CMA, or other appropriate certification granted based, at least partially, on an examination. The academic ranks of Assistant Professor, Associate Professor, and Professor are reserved for those non-tenure-track faculty members who have earned a doctoral degree and whose professional experience and demonstrated performance warrant these ranks.

Non-tenure-track appointments are made in one of four tracks: instructional, clinical, practitioner, and research. The Department Chair will indicate in the Offer of Appointment to which track the non-tenure-track faculty member belongs per Article IX, Section 2, of the Full-Time Non-Tenure-Track Faculty's Collective Bargaining Agreement.

3. Part-time faculty appointments: The Department Chairperson is responsible for hiring part-time faculty as staffing needs arise.
  - a. Part-time faculty qualifications: Normally, part-time faculty teaching undergraduate classes should have at least a master's degree in accounting, taxation or business, or other relevant advanced degree; professional certification and relevant business experience are desirable. In general, faculty teaching in graduate programs should hold the terminal degree appropriate for the graduate program. Consistent with the Higher Learning Commission (HLC) guidelines for tested experience part-time faculty teaching undergraduate and masters classes at a minimum will have
    - i. at least a master's degree in accounting, taxation or business, or other relevant advanced degree
    - ii. be a Certified Public Accountant (CPA) or Certified Management Accountant (CMA) or other relevant professional certification
    - iii. have at least five years of significant relevant professional experience, e.g., in accounting, auditing, or taxation.

## **B. Graduate Faculty Status**

The University Policy Register 6 -15.1 provides guidance for the administrative policy regarding graduate faculty. Graduate Faculty status affords the privilege to interact with students as a member of the Kent State Graduate Faculty. Faculty members must obtain Graduate Faculty status to be eligible to teach graduate courses and participate on graduate student committees. Graduate Faculty status is not related to faculty rank.

Graduate Faculty Committee: The Department's graduate faculty committee is comprised of the Full Members of the graduate faculty in the Department. This committee shall evaluate the department faculty for graduate faculty status and forward its recommendations to the department chair.

There are two levels of Graduate Faculty status: Full Graduate Status and Associate Graduate Status.

A. Criteria for full membership on graduate faculty

1. Holds full-time faculty status at Kent State University.
2. Holds a doctoral degree that is appropriate to the discipline.
3. Has established sufficient scholarly activity measured as publications in refereed journals within the last five years to accumulate a total of at least eight points. The current lists of journals for graduate faculty determination include the Department's Reappointment, Promotion and Tenure Journal List and the College of Business Administration's journal list for publication outside accounting journals. The rankings and points assigned to scholarly publications are A+ (8 points), A (4 points), and B (2 points). Only B level or higher-level publications are counted toward meeting this criterion. In cases where journals are not included on the two lists (Department and College) but believed by a faculty member to be other than C level journals, the faculty member should make a case by providing external validation sources to support the claimed ranking of the journals outside of these lists.
4. Provides or has the potential to provide high quality graduate instruction.
5. Has a record of participation in graduate education through service on doctoral dissertation committees as a member, co-chair, or chair within the last five years.

B. Criteria for associate membership on graduate faculty

1. Holds full-time faculty status at Kent State University.
2. Holds a doctoral degree or a terminal degree appropriate to the discipline, or has relevant professional certification(s) such as Certified Public Accountant (CPA) or Certified Management Accountant (CMA) and significant, appropriate business experience related to the area of instruction.
3. Provides or has the potential for high quality teaching at the graduate level.

C. Criteria for temporary membership on graduate faculty

1. Holds a doctoral degree or a terminal degree appropriate to the discipline, or has relevant professional certification(s) such as Certified Public Accountant (CPA) or Certified Management Accountant (CMA) and significant, appropriate business experience related to the area of instruction.
2. This designation shall be assigned to a faculty member whose participation in the graduate program is desired for a limited period or for a limited objective.

Normally, this designation should be assigned to lead to the appropriate instruction of a graduate course for a semester or appropriate service on a graduate examination committee, a thesis committee, or a dissertation committee. This designation shall normally not be awarded to full-time tenured or tenure-track faculty.

D. Full members of graduate faculty may:

1. Teach graduate courses
2. Advise graduate students on their program of study
3. Direct master's theses and, when approved by the department, direct doctoral dissertations
4. Serve on master's theses and doctoral dissertation committees
5. Serve as voting members of the Department's graduate faculty
6. Serve on the CoBA Graduate Council and its subcommittees including the Ph.D. Subcommittee
7. Serve on other department and college graduate faculty committees

E. Associate members of the graduate faculty may:

1. Teach graduate courses. Additional criteria for teaching specific graduate courses may be specified by the Department
2. Advise graduate students on their program of study
3. When appropriate as judged by the Department, serve on master's theses and doctoral dissertation committees
4. When appropriate as judged by the Department, direct master's theses
5. When appropriate as judged by the Department, co-direct doctoral dissertations with a full member of the graduate faculty
6. When appropriate as judged by the Department, serve on the CoBA Graduate Council and its subcommittees except the Ph.D. Subcommittee
7. When appropriate as judged by the Department, serve on other department and college graduate faculty committees

F. Temporary members of the graduate faculty may:

1. Teach specific graduate courses as specified by the Department
2. When appropriate as judged by the Department, serve on master's theses and doctoral dissertation committees
3. When appropriate as judged by the Department, co-direct masters' theses with a full member of the graduate faculty
4. When appropriate as judged by the Department, co-direct doctoral dissertations with a full member of the graduate faculty

All full and associate members of the graduate faculty shall have their graduate faculty status reviewed according to the foregoing procedures following the frequency and timing as described in University Policy Register 6 -15.1.(H).

### **C. Recruiting Faculty**

This section covers recruitment and appointment of full-time tenured, tenure-track, and non-tenure-track faculty. These Department policies and procedures also apply to any external search for an Assistant Chairperson or Administrative Assistant.

When a full-time faculty position becomes available, the Department Chairperson will obtain University authorization, if not already provided, to recruit to fill the position. The FAC will be consulted in advance regarding the rank and salary range for the position as well as qualifications and area of emphasis unless these have already been established by the University.

A recruiting committee consisting of at least three tenured or tenure-track faculty will be appointed by the Department Chairperson after consultation with the FAC. The recruiting committee, along with the Department Chairperson, will conduct the search. The committee normally will recommend two or more individuals for each position to the FAC. The FAC will recommend one or more individuals to the Department Chairperson.

The Department Chairperson will consult with the FAC on the individual to be recommended to the Dean to be hired for a position. The FAC shall be consulted if either the salary and/or rank differs from the original authorization before recommending an individual to the Dean. Also, the tenured full professors must be consulted in any hiring situation where an offer is to be made to someone at the rank of professor with tenure.

In unusual circumstances when a full-time position becomes available and must be filled before the FAC can be consulted, the Department Chairperson may offer a non-tenure-track appointment for one semester (Fall or Spring) or for two semesters (Fall and Spring). Reappointment after this initial one or two semester appointment can be made only after consultation with the FAC.

### **D. Role and Responsibility of the Faculty**

Each faculty member is expected to conduct himself/herself in a professional and ethical manner and generally contribute to the Department's well-being and goals and objectives.

- A. Contribution of Faculty. Faculty members contribute to the Department's well being and objectives through their teaching activities, research and scholarly activities, and service activities. Service activities include (a) departmental, college, and University activities, (b) professional interaction activities, and (c) interactions with the academic community. University Policy on Faculty Teaching Performance (see Appendix 2) is considered an integral part of this Handbook.

- B. Conflict of Interest. University employment forbids any employee from placing themselves in a position in which private interest conflicts with public duty and precludes the employee's gaining special favors from university employees or acquiring personal advantage, pecuniary or otherwise, therefrom or from others who do business with the University. University resources may not be used for personal business matters without prior written approval nor may University contracts of positions be used for private or personal gain (University Policy Register 3342-6-23)

**E. Faculty Code of Ethics**

The Faculty Code of Professional Ethics is adopted for this Handbook from the University Register (See University Policy Register 3342-6-17).

**F. Faculty Workload and Workload Equivalents**

Tenured and tenure track faculty members in the Department of Accounting maintain an academic year workload of the equivalent of 24 semester hours of teaching and full-time term faculty members maintain an academic year workload of the equivalent of 30 semester hours of teaching, in compliance with the University Register (3342-6-18) and the Collective Bargaining Agreement.

All tenured and tenure-track faculty are expected to be actively engaged in scholarship and service. Scholarship activities and service activities which qualify as workload equivalents count toward meeting the academic year requirement of 24 semester hours of teaching. Components of workload can be adjusted between academic years for up to a maximum of three semester credit hours. Full-time term faculty have specific assignments totaling the equivalent of 30 semester hours of teaching specified within their term appointments. Faculty members may accept duties that would normally be assigned a workload equivalent without receiving such workload equivalent by written agreement of both the faculty member and the Department Chairperson.

In the interest of maintaining a high standard of teaching and the desirability of faculty involvement in research and service activities, overload assignments are strongly discouraged. Overload assignments (i.e., workload assignments which total more than twenty-four (24) credit hours per academic year for tenured and tenure-track faculty and which total more than thirty (30) credit hours for full-time non-tenure-track faculty) will be made only in unusual circumstances. Such assignments require the agreement of the faculty member, and the approval of the Chair and the Dean. See Article IX, Section 5 of the tenure-track Collective Bargaining Agreement for overload payment procedures and Article VIII, Section 1F of the full-time NTT Collective Bargaining Agreement for overload assignments.

- A. Workload Policy. The assignment of an individual's workload shall be composed of teaching assignments and workload equivalents. The assignment shall be determined in accordance with procedures established in the section on regular academic year workload of the current Collective Bargaining Agreement. All tenured and tenure-track faculty are to be offered the opportunity to be actively engaged in scholarship and service activities consistent with their performance and preferences. Workload equivalents, stated in semester hours of teaching, shall be determined for scholarship
- B. Workload Equivalents for Scholarship Activities. Scholarship activities are defined, for purposes of workload equivalency, to include the four categories of scholarship defined by Boyer [Ernest L. Boyer, *Scholarship Reconsidered: Priorities for the Professorate*, Carnegie Foundation for the Advancement of Teaching, 1990]: discovery, integration, application, and teaching.
- i. For the first two years, an untenured, tenure track faculty member will be granted twelve semester hours of workload equivalent for scholarship activities. Thereafter, an untenured, tenure track faculty member, not denied reappointment or tenure, will be granted a minimum of nine semester hours of workload equivalent for scholarship activities.
  - ii. A faculty member's workload equivalent for scholarship activities will be determined based on the quantity and quality of publications during the preceding five years. Quantity and quality considerations require tradeoffs. Both the publication outlet and the individual publication will be considered in making these tradeoffs. A faculty member's workload equivalent for scholarship activities may be from zero to fifteen semester hours. Workload equivalency for scholarship activities cannot be reduced more than three semester hours in any academic year from that granted in the immediately preceding academic year.
  - iii. A publication is a separate piece of scholarly work published in such a manner that it is available other than to students of an instructor's class. A publication includes articles in academic journals, articles in practitioner journals, books, monographs, and cases and book reviews published in journals or books. For purposes of workload equivalency, a publication does not include reprints, abstracts, unpublished manuscripts or working papers, or citations of a faculty member's scholarly work.
  - iv. Publication by individual faculty can be in a variety of journals,

including journals geared primarily toward academic audiences and journals geared primarily toward practitioner audiences, and other publication outlets. The emphasis a faculty member places on each of Boyer's scholarship categories depends on interests, strengths, and stipulations communicated upon being hired. These stipulations may change by mutual agreement among the faculty member, the Department Chairperson, and the Dean of the College of Business Administration. The Department Chairperson will consult with the Department FAC concerning proposed changes in stipulations.

- C. Workload Equivalents for Service Activities. Normal service activities include Department assignments, College and University assignments, and/or assignments external to the University. Faculty members who provide above-normal service activities receive workload equivalent credit (in addition to the workload equivalent credit granted for scholarship activities). The workload equivalents for Department and College of Business Administration/Graduate School of Management administrative assignments are:

- a. Three hours of workload equivalency
  - i. Coordinator of Introductory Financial Accounting
  - ii. Coordinator of Introductory Managerial Accounting
  - iii. M.S. in Accounting Coordinator
  - iv. Ph.D. Coordinator
- b. Six hours of workload equivalency
  - i. Advisor to Student Organizations

Faculty members who provide other Department, College, or University service and/or accounting academic or professional service external to the University that they believe is above normal, when their total service commitment is considered, may request the Department Chairperson for a specific workload equivalent of one or more credit hours for total service. Normally a request for workload equivalency for total service should be made before faculty workloads for Fall or Spring semesters are determined.

- D. Workload and Workload Equivalents for Teaching. A workload for a faculty member which includes teaching less than twelve semester hours in an academic year requires permission of the Dean of the College of Business Administration. A faculty member will receive workload and workload equivalents for teaching as follows:
- i. Workload of the semester hours for each course (course section) where a faculty member is assigned as an instructor. An instructor who teaches courses taught jointly will receive a workload assignment for the joint



courses as if only one instructor had been assigned.

- ii. Workload equivalent of three semester hours for teaching a large-section course for the first time, when such an assignment is made after the close of the previous academic year.
- iii. Workload equivalent of three semester hours for teaching a large-section course in both semesters of an academic year (excluding ACCT 23020 and ACCT 23021).
- iv. Workload equivalent of three semester hours for teaching more than three different courses in an academic year, unless the unusual number of different courses was specifically requested by the faculty member.
- v. Workload equivalent of three semester hours for serving as chair of two dissertation committees or serving as a member of four dissertation committees; credit will be granted once for each committee.
- vi. Workload equivalent for up to three semester credit hours may be received for teaching graduate courses, teaching courses not previously taught, teaching courses not recently taught, teaching courses at regional campuses, developing courses with a substantial distance learning component, or developing new courses in unusual circumstances. Determination of unusual circumstances shall be made by the Department Chairperson after FAC consultation.

- E. Workload Statements. In accordance with the Collective Bargaining Agreement, each faculty member shall receive a workload statement for each term of the academic year. Workload statements, including drafts, shall show the number of hours assigned to instruction, the number of hours of workload equivalent, and the reason for the workload equivalent. The Department Chairperson provides a draft workload statement to each faculty member at least thirty (30) days prior to the beginning of a term. Distributed with the draft workload statement is a listing of instructional hours and workload equivalents for all tenured and tenure-track faculty. The Department Chairperson stands ready to discuss draft workload statements with each faculty member before workload statements are issued. The Department Chairperson and faculty members shall follow the process contained in the current Collective Bargaining Agreement in case of dispute or request for special consideration.
- F. Annual Workload Summary Report. In accordance with the Collective Bargaining Agreement, each faculty member shall submit an annual workload summary report for the previous academic year by September 15. Article IX, Section 2D of the

Collective Bargaining Agreement describes the report as follows:

This report is to identify and update the faculty member's efforts, accomplishments, scholarly contributions, ongoing professional activities, service and interests during that academic year. These reports will become an ongoing record of each Faculty member's professional activities providing information related to grant activities, collaborative scholarship and teaching activities.

The annual workload summary report submitted by the Faculty member shall be in the form of an annual updated curriculum vitae and the course syllabi for each course or section of course taught by the Faculty member during that academic year. The chair shall add to the report copies of the summaries of course evaluations for each course section taught during the academic year.

The purpose of this report is to document the workload, including utilization of the specified workload equivalencies, for that academic year. Any other use of the report requires the consent of the Faculty member.

In addition to the annual workload summary report described above, each faculty member should submit a summary letter which includes the following at a minimum: 1) course preferences for the upcoming Fall and Spring semesters, 2) service assignment preferences, and 3) a summary of scholarly activities for the five year period ending with and including the current semester.

If a faculty member wishes to update his/her workload summary report he/she may do so by January 31. Based on this information the chair will then prepare the workload statement for the following academic year for discussion at a March or April meeting of the FAC.

#### **G. Summer Teaching Assignments**

The Chairperson will distribute proposed summer offerings prior to the time of scheduling of courses by the University so that faculty preferences concerning Summer Session teaching for the following summer may be incorporated into the Summer Session teaching prior to any such schedule being forwarded to the College or University. The goal of the Department is the equivalent of full-time employment (6 semester hours) during the summer through teaching, research, and/or relevant business experience. The chairperson will prepare a preliminary schedule based on faculty preferences and competencies given program needs and resources available. Faculty may propose desired changes in the preliminary schedule to the Chairperson. After considering proposed changes, the chairperson will prepare the final schedule for the summer sessions and announce research stipends. This schedule will be subject to changes necessitated by student demand for courses and

late staffing changes. The Chairperson will discuss any changes in the final schedule with the affected faculty. Faculty who resign for the following academic year normally will be eligible for summer school teaching assignments. New faculty for the next academic year will be given summer school assignments only if all other faculty interests can be satisfied. ABD faculty are not to be given summer teaching assignments. Any research or special grants provided in their contracts, however, will be provided to enable them to complete their degrees.

#### **H. Other Faculty Duties**

Faculty members are expected to schedule and attend at least five (5) office hours per week (See University Policy Register 3342-6-18.101). The office hours shall be posted on the faculty member's office door and communicated to the Department office as well as to the faculty member's students.

In order to assist in student advising, faculty members should maintain current knowledge of University, College, and Department programs and requirements.

Faculty members are expected to participate in activities such as student recruitment programs, graduation ceremonies and other activities which are appropriate to their role as a faculty member in the Department.

#### **I. Sanctions**

A sanction is a documented corrective action in response to a faculty member's unsatisfactory performance of his/her duties and responsibilities as a member of the faculty. (See Article VIII on "Sanctions for Cause" in the tenure-track Collective Bargaining Agreement.)

#### **J. Faculty Leaves**

Professional development and other leaves of absence and sabbaticals are available to qualified faculty in compliance with University Policy Register 3342-6-11 and 3342-6-12 with the approval of the Provost based upon recommendations by the Department FAC, the Department Chairperson, the CAC, and the Dean of the College of Business Administration/Graduate School of Management. Such leaves may be from one to two semesters in length. Scholarly leaves of absence do not extend the probationary period for tenure consideration.

#### **K. Faculty Absence and Travel Policy**

Faculty members who will be absent from campus for professional or personal

reasons must submit a Request for Absence Form with the Chair. The request should be made at least one (1) month prior to the planned absence and is subject to the approval of the Chair and the Dean. Arrangements for any classes to be missed during the absence must be addressed to the satisfaction of the Chair before approval will be granted.

**L. Faculty Sick Leave**

The Chair is responsible for keeping complete records of faculty sick leave; however, faculty members are also required to submit the appropriate sick leave forms to the Chair. Sick leave forms should be completed and submitted to the Chair within forty-eight (48) hours after an absence. (See University Policy Register 3342-6-11.1 for administrative policy and procedures regarding sick leave)

**M. Outside Employment and Other Outside Activities**

Faculty members may engage in professional activities outside the university provided the activities do not interfere with the faculty member's teaching, research, or service responsibilities to the Department, Campus, College or University (See University Policy Register 3342-6-24). These activities must not compete with University activity or the faculty member's employment with the University and must be approved in advance by the Chair and the Dean. Each academic year, each faculty member must disclose and seek approval for all outside employment or other outside activities on the form provided by the University. Any outside employment or other outside activities are subject to the Faculty Code of Ethics and the University's conflict of interest policies. (See University Policy Register 3342-6-17 and 3342-6-23)

**N. Academic Misconduct**

The University policy regarding misconduct in research and scholarship and the Administrative policy and procedures regarding allegations and instances of misconduct in research and scholarship is included in the University Policy Register. (See University Policy Register 3342-3-05 and 3342-3-05.01)

**O. Teaching in the EMBA Program**

EMBA teaching assignments are determined according to GSM policy. Courses are to be rotated among eligible faculty. Eligible means qualified as determined by the Director of the EMBA program.

**P. Teaching Effectiveness Evaluation**

Evaluations of teaching effectiveness are needed for a variety of personnel decisions. All faculty, full-time and part-time, and all teaching fellows should conduct student evaluations of teaching effectiveness in all sections taught each term (Fall, Spring, and Summer). The evaluation instrument developed by the University is to be used.

**Q. Office Space and Equipment**

Faculty office space will be allocated by the Chairperson giving consideration to faculty preferences whenever feasible. Given resources available to the Department, faculty will be assigned individual offices which are adequately equipped. Requests for additional office space and/or equipment should be submitted to the Chairperson along with reasons for the need.

The office assigned as the Department equipment room is to be used only by faculty and assistants authorized by the chairperson. If possible, office space separate from the equipment room will be assigned as work stations for student workers and graduate assistants.

Departmental equipment is equipment purchased for use by all departmental personnel for temporary uses such as teaching a class or making a paper presentation. As such it should be checked out with the departmental secretary or chair by the individual using the equipment and returned immediately after its use, normally within a period of a few hours.

Any equipment repair requests should be submitted to the Department secretary who will make necessary arrangements for service calls. The secretary should obtain advance estimates of repair costs whenever possible and obtain the Chairperson's approval before arranging for service calls not covered by a service contract.

**R. Student and Secretarial Services**

Faculty may submit course syllabi, test, quizzes, manuscripts, etc., to the Department secretary for typing and copying with sufficient lead time to assure that the work can be completed on time. There is no guarantee that work submitted less than one week in advance will be ready on the date requested.

Graduate research assistant requests should be submitted to the Chairperson when requested prior to each semester. The Chairperson will assign the assistants. Requests for student workers should be submitted to the Chairperson prior to the beginning of each term, if possible, or as soon as possible thereafter. Requests

should indicate the type of work to be performed, the number of hours per week, and any special qualifications. Whenever possible, student help of 5-10 hours per week will be provided to faculty who make requests. The Chairperson will attempt to hire sufficient qualified student workers to satisfy faculty requests.

#### **S. Library Acquisitions**

Faculty member(s) should actively assist in keeping both the Department and the main libraries updated. Any current publication(s) considered supportive of research and/or teaching in accounting and/or the related fields may be requested by individual faculty, using one of the two following acquisition procedures:

1. The faculty may complete the request form(s) and turn it (them) in to either the Department library representative faculty member or the Department Chairperson.
2. The faculty may provide the information [author(s), title, publisher, date of publication, and number of copies needed] to either the Department library representative or Chairperson for order processing

Since the allocated funds for the Department are usually limited, not all requests may be filled. The priority of filling any request(s) is based upon its (their) level(s) of significance in research and/or teaching. The faculty should attach a memo justifying his/her request(s) to facilitate the priority determination.

#### **T. Professional Development Allowance**

The Department supports faculty professional development in the areas of teaching and research within the limits of available financial resources in the Department budget and KSU Foundation accounts, and other financial resources which may become available. Faculty are encouraged to apply for funding support of professional development activities from the University Teaching Council and the University Research Council. Additional funding support will be provided by the Department for the following activities:

- Attendance at regional, national or international academic and professional meetings, seminars, workshops, or conferences at which the faculty member will be:
  - Making a first presentation of the faculty member's research at a session designated for research presentations or research forums, or

- Conducting or presenting a session at the meeting, seminar, workshop or conference, or
- Obtaining knowledge/skills which will be presented to the Department Teaching or Research Colloquia, or
- Obtaining new knowledge/skills which are required in the courses included in the faculty member's teaching assignment, or
- Obtaining or reinforcing knowledge/skills which will enhance a faculty member's teaching or research
- Any activity which supports a faculty member's teaching or research as long as the expenditure for that activity does not violate Ohio state law and regulation or University policy.

The amount of support for each faculty member will be determined at the last FAC meeting of each academic year for the following academic year. Additions to the levels of support for each faculty member may be made at subsequent FAC meetings. At any time that available funds become deficient to continue the approved levels of support, the Department Chair will notify Department faculty.

A maximum of \$2,500 unexpended funds may be carried over from one academic year to the next. Faculty may not have negative balances without prior FAC approval. Periodic reports will be provided to faculty and the FAC on faculty professional development allowance activity and balances.

Doctoral students will be provided financial support for professional development activities by the Department if funds are available. The FAC may set a maximum level of support for doctoral students over the course of their doctoral program. The following activities may be supported:

- Making a first presentation of the doctoral student's research at a session designated for research presentations or research forums, or
- Conducting or presenting a session at the meeting, seminar, workshop or conference, or
- Interviewing at the National American Accounting Association meeting near the conclusion of the doctoral student's program.

**U. Departmental Discretionary Fund**

The Chairperson of the Accounting Department will prepare and distribute to the faculty an annual report (summary) of receipts, disbursements, and the current balance in the discretionary fund.

**V. Departmental Annual Distinguished Scholar Award**

The Department may provide an annual Distinguished Scholar Award to support high-quality faculty research, subject to available financial resources in the KSU Foundation accounts and other financial resources which may become available every year. All full-time faculty in the accounting department, tenured, tenure-track or non-tenure-track, who can demonstrate an active and high-quality research portfolio will be considered for this award. The criteria for eligibility, the application submission and the application review process for the award are provided by the Department Chair every academic year.



## **SECTION V: REAPPOINTMENT, TENURE, AND PROMOTION CONSIDERATION FOR TENURE-TRACK FACULTY**

### **A. Guiding Principles of Reappointment, Tenure and Promotion**

University policies regarding reappointment, tenure, and promotion, including means of initiating promotion and tenure and the procedures for both, are contained in the University Policy Register and in the Collective Bargaining Agreement. Annually the Provost's Office issues procedures on reappointment, tenure, and promotion with deadlines for submission of evidence by Faculty and recommendations by the appropriate Faculty committees, the Chair, and the Dean. The composition of the reappointment, tenure, and promotion committees are described in these procedures. Faculty who wish to request the probationary period be extended (also referred to as “tolling” a year or “stopping the tenure clock”) should refer to the University Policy Register. Judgments based on sex, race, color, age, national origin, religion, disability, sexual orientation, or political activity or other legally protected categories are expressly forbidden.

Evaluations for reappointment, tenure, and promotion will consider expectations for research, teaching, and service. These expectations are expressed in original appointment offer letters and reappointment, tenure, and promotion reviews.

Many factors and criteria, both subjective and objective, are considered in recommending a Faculty member for reappointment, tenure, and advancement in academic rank. The overall evaluation of a candidate for reappointment, tenure and promotion shall include consideration of the Faculty member’s personal integrity and professional behavior, as recognized by the University community. A sound ethical approach to all aspects of teaching, research, publication and the academic profession are expected of all who seek reappointment, tenure and promotion in the Department.

### **B. Methods for Assessing a Candidate’s File for Reappointment, Tenure, and Promotion**

This section outlines the methods for assessing a candidate’s file for reappointment, tenure, and promotion. This includes how to evaluate the quantity and the quality of research, how to evaluate teaching as defined by course design and course delivery, and how to evaluate service. This section only discusses the methods for assessment; the criteria for tenure, promotion, and reappointment are contained in sections 3, 4, and 5.

#### *1. Methods for Assessing Research*

In evaluating a candidate’s research portfolio, both the quantity and quality of research is considered.

##### *i.) Assessing the Quality of Peer-Reviewed Journal Articles*

The Department of Accounting uses a list of externally validated journals for evaluation of

research in reappointment, tenure and promotion decisions. This list is found in Appendix 5 of this handbook.

In evaluating research, the Department considers the four levels of academic journals outlined below. These four levels are meant as guides, with the recognition that journal quality is a continuous measure and there will be variation within levels. In addition, the external reviewer's evaluation of the quality of the research and other indications of quality (such as particularly high citations for an article, best paper awards, etc.) are important factors in assessing the quality of published articles independently of the specific journal in which the article is published.

a. A+ (Highest Influence) Journals

Research published in A+ journals has the highest level of influence on the discipline. This category includes a very small number of the highest impact general interest journals and requires an extensive amount of time for review and publication. Our current list includes six A+ accounting journals. We use consensus journal rankings of peer and comparable institutions (e.g., AACSB peer and aspirant schools) as the primary validation method to determine inclusion into the A+ accounting journal list.

b. A (High Influence) Journals

Research published in A journals has a high level of influence on the discipline. This category includes a very small number of journals. Some of these journals focus on specific aspects of accounting research including auditing, behavioral research, managerial accounting and taxation and represent the top journals in their sub-discipline. We use consensus journal rankings of peer and comparable institutions (e.g., AACSB peer and aspirant schools) as the primary validation method to determine inclusion into the A-level accounting journal list.

c. B Journals (Journals with Influence)

Research published in B level journals has an influence on the discipline but the journal may be more limited in readership or focus on a more specific sub-discipline. This category includes a small number of selected journals from various accounting sub-disciplines. Inclusion in the B level journal list is subject to a lower standard than that for the A+ and A levels. While journal rankings of peer and comparable institutions are desirable external validation methods, some peer institutions may not maintain a list of B-level journals. Thus, other validation methods, such as external or published journal rankings, may be acceptable.

d. C Journals (Peer Reviewed Journals With Limited External Validation of Influence)

Research published in other peer reviewed journals not in the current list are considered C level publications.

The four levels of academic journals are assigned the following point values:

A+ = 8

A = 4

B = 2

C = 0

## ii.) Assessing the Quantity of Peer-Reviewed Journal Articles

The Department generally expects a publication record that averages about one publication per year during the probationary period. However, the Department recognizes there may be a tradeoff between the quantity of publications and the quality of publications.

The Department values jointly authored scholarship as well as individually authored scholarship; there is no requirement for sole-authored scholarship. However, a successful candidate must be able to show his/her ability to conduct independent research. Thus, the candidate's file should include a description of his/her relative contribution to each co-authored paper.

## iii.) Other Factors Assessed in Evaluating the Research Portfolio

While A+, A, and B level peer reviewed journal articles are emphasized, published books, published book chapters, refereed presentations at academic conferences, invited research presentations, successful external grant activity, and other research activities are also valued as part of the research portfolio of a candidate. Finally, the external reviewers' evaluations of the importance and quality of the research are also used in evaluating the totality of the research portfolio.

## 2. *Methods for Assessing Teaching*

In evaluating a candidate's teaching portfolio, both course design and course delivery is considered. Greater emphasis is placed on teaching near the tenure decision than on earlier teaching.

### i.) Assessing the Quality of Course Design

Course design focuses on the structure of the course, assessments, and content. The quality of the course design will be assessed based on the peer teaching reviews, quantitative and qualitative results in student surveys, grade distributions, course materials such as syllabi, exams, and assignments, and the Faculty narrative about teaching.

#### a. Effective Course Design

A Faculty member will have an effective course design if the course is designed in a manner

that provides the student with the knowledge and skills required for basic application of the course content. Examples of this include a course that is organized, covers the appropriate content, maintains currency, and has appropriate assessments. It is expected that all courses will meet the standard of effective course design. Major design issues raised in earlier evaluations are expected to be addressed and improved upon.

b. Exemplar Course Design

Exemplar course design exceeds the effective standard with courses that have intentional planning designed to help students achieve significant learning. While the nature of an exemplar course design may vary depending on the class enrollment, subject content, and program, examples of this may include a variety of assessment tools specifically suited for the course, the integration of material from a variety of sources, design features that facilitate advanced application of the course content, etc. In the narrative on teaching, the Faculty member must articulate the intentional planning that went into the course design.

ii.) Assessing the Quality of Course Delivery

Course delivery focuses on the act of teaching, including what happens in front of the classroom and other student interactions. For fully on-line courses, it includes the communication of material in any multimedia materials included in the course and interactions with students throughout the course. The quality of course delivery will be assessed based on peer teaching reviews and quantitative and qualitative results in student surveys.

a. Effective Course Delivery

A Faculty member will demonstrate effective course delivery if he/she is able to convey course content that provides the students with knowledge and skills required for basic application of the course content. For example, this includes being understandable, clear, organized, and respectful. Effective course delivery should be evidenced by peer reviews and student evaluations that demonstrate effective communication of course material. Major delivery issues raised in earlier evaluations are expected to be addressed and improved upon.

b. Exemplar Course Delivery

Exemplar course delivery exceeds the effective standard with delivery that helps students achieve significant learning. Exemplar course delivery is evidenced by peer reviews and student evaluations that demonstrate exceptional communication of course material.

iii.) Other Factors Assessed in Evaluating the Teaching Portfolio

Although emphasis is put on the quality of course design and course delivery, published research on teaching, participation in teaching conferences, and professional development in teaching are also valued as part of the teaching portfolio of a candidate. Documented assessment of learning objectives for the Assurance of Learning process and service on doctoral

major paper and dissertation committees are also valued activities that support the candidate's teaching record.

### *3. Methods for Assessing Service*

In assessing a Faculty member's service record, service to the Department, College, Campus, University, community, and profession will be considered. Both the quantity of service and the quality of service are important.

### **C. Criteria for Granting Tenure**

The granting of tenure is a decision that plays a crucial role in determining the quality of university faculty and the national and international status of the university. Essentially, those faculty members involved in making a tenure decision are asking the question: "Is this candidate likely to continue and sustain, in the long term, a program of high quality scholarship, teaching, and service relevant to the mission of the academic unit and the mission of the university?" The awarding of tenure must be based on convincing documented evidence that the Faculty member has achieved a significant body of scholarship, excellence as a teacher, and has provided effective service. The candidate must also be expected to continue and sustain, over the long term, a program of high quality scholarship, teaching, and service relevant to the mission of the candidate's academic unit(s) and to the mission of the university.

The mutually supportive, complementary, and often overlapping areas that need to be considered include research that advances knowledge in accounting and/or related disciplines; the act of teaching as well as the planning and examination of pedagogical procedures; and service activities not necessarily tied to one's special field of knowledge which make significant positive contributions to the advancement of the educational, scholarly and governance goals and missions of the University, College, Campus, Department, and profession. For purposes of tenure the Department places importance on both research and teaching. Although service receives substantially less weight than research and teaching, it is expected that all Faculty contribute positively in this area. The service component includes the general value of the Faculty member to the Department; all Faculty are expected to positively contribute to the functioning of the Department.

To be eligible for tenure, the Department requires that a candidate shows a balanced portfolio of excellence across the three areas of research, teaching, and service. In evaluating a candidate for tenure, there is an important judgment component; these criteria are meant to guide the reviewer but not replace the judgment of those reviewing the file.

A candidate will successfully meet the criteria for tenure if he/she has an excellent record in all three categories: research, teaching, and service. Refer to section 2, Methods for Evaluating Files, for explanations of the journal tiers and descriptions of effective/exemplar course delivery and

design.

For tenure, an excellent record in research would typically be an average of about one publication per year of peer-reviewed academic journal articles and meets a minimum point threshold of sixteen (16) and a minimum of twelve (12) points from A+ and A level publications. Although it is acceptable to publish in disciplines other than accounting, the majority of the publications must be in accounting journals. Candidates publishing outside of the Department's journal list for tenure and promotion (Appendix 5) are responsible to provide multiple external validation sources to support the claimed ranking of the journals outside this list. Failure to provide strong evidence on the journal quality could result in receiving lower or no points for the publications.

The possible portfolios that meet the minimum threshold for an excellent record in research are identified in the following table.

Number of "A+" Articles (8 points each)	Number of "A" Articles (4 points each)	Number of "B" Articles (2 points each)	Number of unranked articles (0 point each)	Minimum number of peer- reviewed academic publications	Minimum points
2	0	0	3	5	16
1	2	0	2	5	16
1	1	2	1	5	16
0	4	0	1	5	16
0	3	2	0	5	16

The successful candidate must display a strong pipeline of research in progress as well as a strong publication record. The candidate must present a summary of his/her research agenda and how the publications and in-progress research fit into a defined research area. Conference papers and presentations do not carry equal weight with published manuscripts. However, these activities are encouraged as they improve the quality of the manuscript and add to the national reputation of the candidate.

Excellence in teaching is evidenced by either i) effective course design and exemplar course delivery or ii) exemplar course design and effective course delivery.

An excellent record in service includes a demonstrated record of significant service to the Department, College, or University and significant value to the functioning of the Department. Service to the profession and community can strengthen the service record but is not a substitute for service at the Department, College, and University level.

## **D. Promotion**

Promotion is viewed as recognition of a Faculty member having contributed sustained and distinguished service to the University, College, Campus and the Department.

Recommendations for promotion shall be based upon two major classes of criteria. The first, “academic credentials and university experience,” describes the normal minimums of credentials and time-in-rank necessary for promotion consideration. The Department follows the academic credentials and university experience requirements that are in the Policy Register. The second, “academic performance and service,” refers to the record of actual performance and the accomplishments by the Faculty member in academic and service areas. The mutually supportive, complementary, and often overlapping areas that need to be considered include research that advances knowledge in accounting and/or related disciplines; the act of teaching as well as the planning and examination of pedagogical procedures; and service activities not necessarily tied to one’s special field of knowledge which make significant positive contributions to the advancement of the educational, scholarly and governance goals and missions of the University, College, Campus, Department, and profession.

For purposes of promotion the Department places importance on both research and teaching. In addition, the quality, as well as the quantity, of one’s scholarship is an important consideration for promotion. Service receives substantially less weight than research and teaching for promotion to Associate Professor but receives an equal weight to research and teaching for promotion to Full Professor. The service component includes the general value of the Faculty member to the Department; all Faculty are expected to positively contribute to the functioning of the Department. These criteria are explained in greater detail below.

### *1. Criteria for Promotion to Associate Professor*

The Department follows the Promotion procedures as outlined in the University Policy Register and the Collective Bargaining Agreement. To be recommended for Promotion to Associate Professor, candidates must meet the criteria for tenure outlined in section C.

### *2. Criteria for Promotion to Professor*

To be recommended for Promotion to Professor, the Department requires that a candidate shows a balanced portfolio of excellence across the three areas of research, teaching, and service. Only performance since the Faculty member’s promotion to Associate Professor will be considered when evaluating promotion to Professor.

For promotion to Professor, an excellent record in research would typically be a portfolio consisting of a minimum of five peer-reviewed journal articles, meets a minimum point threshold of twenty (20), and a minimum of twelve (12) points from A+ and A-level publications. Candidates publishing outside of the Department’s journal list (Appendix 5) are responsible to provide multiple external

validation sources to support the claimed ranking of the journal outside this list. Although it is acceptable to publish in disciplines other than accounting, the majority of the publications must be in accounting journals. The possible portfolios that meet the minimum threshold for an excellent record in research are identified in the following table.

Number of “A+” Articles (8 points each)	Number of “A” Articles (4 points each)	Number of “B” Articles (2 points each)	Number of unranked articles (0 point each)	Minimum number of peer- reviewed academic publications	Minimum points
2	1	0	2	5	20
2	0	2	1	5	20
1	3	0	1	5	20
1	2	2	0	5	20
1	1	4	0	6	20
0	5	0	0	5	20
0	4	2	0	6	20
0	3	4	0	7	20

## E. Reappointment

Reappointment of probationary Faculty is contingent upon documented, continued and consistent evidence of professional growth and proficiency in research, teaching, and service. Annual evaluations in these areas are similar to those for Promotion and Tenure, accompanied each year at the appropriate time by a letter of evaluation and assessment from the Department Chair to the reappointment candidate. To be recommended for reappointment, candidates must demonstrate that they are making progress towards meeting the criteria for Tenure and promotion to Associate Professor.





## **SECTION VI: RENEWAL OF APPOINTMENT AND THIRD-YEAR FULL PERFORMANCE REVIEWS OF FULL-TIME NON-TENURE TRACK (NTT) FACULTY AND PART-TIME FACULTY**

Performance review and reappointment for full-time non-tenure track faculty are covered by Article IX of the Full-Time Non-Tenure-Track Faculty's Collective Bargaining Agreement. Department criteria are described in this section for reappointment of both full-time non-tenure-track and part-time faculty.

### **A. Full-Time Non-Tenure-Track Faculty**

Instruction is the primary assignment for full-time non-tenure-track faculty in the Department of Accounting. It is the expectation that these full-time, non-tenure-track faculty will be among the most effective instructors in the Department. Any other assignments will be described in the periodic offers of appointment and annual workload statements. Satisfactory instructional performance is required for reappointment to a teaching assignment. A variety of instructional effectiveness measures may be used to evaluate instructional performance. One measure which must be used is the University teaching effectiveness evaluation instrument which is administered to students each semester. Numerical scores for the evaluation instrument questions and the open-ended questions completed by students will be used in the performance review. In addition, course syllabi and tests prepared by the faculty member will be reviewed (Note: for some courses tenure-track faculty prepare the syllabi and/or tests). Other evidence of instructional effectiveness may be submitted by the faculty member, e.g., voluntary peer review results and feedback from former students and employers of students.

When service activities are included as part of the faculty member's assignment, performance will be evaluated by looking at input and/or output measures of satisfactory and successful service. These measures may include reports from parties with whom the service activity was performed, feedback from students for whom the services were provided, successful completion of the service activity, etc. The faculty member may submit whatever evidence he/she believes will be useful in the performance review of his/her service activity.

Note that the performance review requirements above apply to the Full Performance Reviews required in Years 3 and Years 6 of a non-tenure track faculty member's employment within the Department as delineated in Article IX, Section 6, of the Full-Time Non-Tenure-Track Faculty's Collective Bargaining Agreement. See the performance review process in Article IX, Section 7, of the Collective Bargaining Agreement for the parameters of the three-year reviews for non-tenure track faculty members after completion of six (6) years of consecutive employment and two (2) Full Performance Reviews.

**B. Part-Time Faculty**

The Department Chairperson will review the teaching performance of a part-time faculty before offering an appointment for another semester. The FAC will review the teaching performance of all part-time faculty members every three years. It is the expectation that these part-time faculty will be effective instructors. Satisfactory instructional performance is required for reappointment. A variety of instructional effectiveness measures, as described in Section VI, Part A, may be used to determine satisfactory instructional performance.

## **SECTION VII: FACULTY EXCELLENCE AWARDS (TENURED AND TENURE-TRACK FACULTY ONLY)**

The University determines, usually through bargaining with AAUP-KSU, when Faculty Excellence Awards, sometimes described as merit awards, will be granted. At the time of each award, the University forwards guidelines for the awards. These guidelines will take precedence when there is a conflict between the procedures established in this section and the University guidelines for a specific faculty excellence award. Otherwise, the processes and procedures established in this section will be used to determine faculty excellence awards.

### **A. General Guidelines**

1. Faculty excellence (merit) awards in (1) Teaching, (2) Service and/or (3) Research and/or Creative Activity areas normally require meritorious performance in the respective area(s) for which Faculty Excellence Award consideration is being requested. It is the faculty member's responsibility to develop an adequate file to provide evidence of meritorious performance in either or both areas.
2. For Teaching, (2) Service and/or Research and/or Creative Activity Awards, activities prior to starting at KSU will not qualify; also, all publications must include KSU as an affiliation to qualify.
3. Procedures and guidelines will be the same from year to year unless the University makes changes or the FAC and accounting faculty propose changes which are subsequently approved. Preferably all changes should be made at the beginning of the merit time-period.
4. Files submitted after the University's established submission date will not be reviewed for merit pay.
5. The time-period covered by a merit review is established in the University guidelines for a particular faculty excellence award.
6. The allocation of funds across the three areas will be 50 percent for research, 30 percent for Teaching, and 20 percent for Service.

### **B. Evidence for Teaching, Service and Creative Activity Faculty Excellence Awards**

1. Faculty members submitting their file for Faculty Excellence Award consideration must organize their file using a three ring binder with a Faculty Excellence Award submission form, certificate of file completeness, current vitae, a summary of activities, and a summary letter in a summary section, and with evidence of meritorious performance divided into separate sections for (1) Teaching, (2) Service, and (3) Research and/or Creative Activity evidence.
2. Faculty members submitting their merit file must follow a model file format as shown in the Appendix to this Handbook and provide the required documents and other evidence as available.

The final content of the file submitted is the responsibility of the individual faculty member. Only evidence included in the file can be considered. Missing evidence may result in a lower rating.

### **C. Procedures for Merit Pay Review**

1. The Faculty Advisory Committee will review each file submitted for (1) Teaching, (2) Service, and (3) Research and/or Creative Activity Faculty Excellence Awards for the award period.
2. All award files will be reviewed by all Accounting Department FAC members. Each evaluator ranks all files except their own personal file along the dimensions of (1) Teaching, (2) Service, and (3) Research and/or Creative Activity. Possible rankings are High, Medium, Low, and None. The relevant form is shown in the Appendix to this Handbook.
3. The FAC rankings will be summarized by the department chair and returned to the FAC for review. The format of these summaries is shown in the Appendix to this Handbook.
4. The FAC will provide FAC recommendations to the department chair.
5. At that time, a copy of the chair's memorandum containing merit pay recommendations to the Dean will be provided to all Department tenured and tenure-track faculty. The chairperson, after consideration of the FAC recommendations, will make recommendations for merit pay to the Dean using rankings of High, Medium, Low and None.

## **SECTION VIII: FACULTY GRIEVANCE AND APPEAL PROCEDURES**

### **A. Faculty Concerns and Appeals**

Concerns about matters other than those of a contractual nature (grievances) should be resolved, if at all possible, within the Department. Faculty members who feel that they are being treated unfairly or otherwise have concerns are encouraged first to consult with the Department Chairperson. If the matter cannot be resolved level through this consultation, faculty are encouraged to pursue resolution in order through the following channels:

1. Department FAC
2. Dean of the CBA and GSM
3. Office of the Provost
4. Office of the President

### **B. Faculty Grievances and Appeals**

Operational procedures and regulations regarding faculty grievances and appeals are described in full detail in the University Register. The Collective Bargaining Agreement provides the details for grievances and appeals regarding contractual matters.

## **SECTION IX: STUDENTS**

Students, both undergraduate and graduate, are a primary concern to all faculty. Students' academic needs are of primary importance to the Department.

### **A. Advising**

Undergraduate level student advising is provided by the Undergraduate Programs Office for the CBA and the departmental undergraduate coordinator. Student advising at the graduate level is provided by the Graduate School of Management and faculty members assigned by the Chairperson as program coordinators/advisors.

### **B. Student Academic Misconduct**

The University's Administrative policy regarding student cheating and plagiarism is included in the University Policy Register (See University Policy Register 3342-3-01.8).

### **C. Student Grievances and Academic Complaints**

Student academic grievances are handled according to University policy. Procedures are described in the University Policy Register.

### **D. Student Responsibilities**

The instructor shall remind the student that he/she is accountable for the material covered in a course, regardless of his/her attendance record or of the validity of the reasons for absence. Instructors are not obligated to give make-up examinations nor to provide extra help for work missed due to unexcused absences.

### **E. Course Organization and Grades**

The instructor should provide students at the first class meeting of each course with a syllabus of the course, including the number and dates of examinations, reading assignments, and such other requirements set by the instructor. The student should be referred to the current catalog for the meaning of grades. Penalties for cheating and plagiarism should be included in the course syllabus and announced at the first class meeting (University Policy Register 3342-3-01.8).

### **F. Scholarships/Awards**

Student scholarship and awards in accounting are administered by the Department. The eligibility requirements, amounts of awards, and the application form currently in use are available from the Department. Most awards are announced at the Spring Beta Alpha

Psi/Accounting Association Banquet.

**G. Teaching Fellows and Graduate Assistants**

Teaching fellows enrolled in the PhD program with an accounting major will be assigned to various duties equivalent to a 20 hour per week workload. A teaching fellow will be assigned to teach not more than six credit hours of accounting courses per semester. Graduate assistants will be assigned a variety of duties equivalent to the hour workload specified in the appointment letter.

**H. Student Organizations**

The Department sponsors a chapter of Beta Alpha Psi and a student accounting organization known as the Accounting Association. There is also a student chapter of the Institute of Management Accountants (IMA). Student chapters of professional organizations may be formed with Department sponsorship if there is sufficient student interest.



## **SECTION X: CURRICULAR POLICIES AND PROCEDURES**

### **A. Curricula**

The Chairperson or any faculty member may propose curriculum changes or new programs for consideration by the Department Undergraduate Curriculum Committee (UGC) and/or the Graduate Studies Committee (GSC). The UGC or GSC, as appropriate, will forward its recommendations to the Department FAC. Proposals should include the nature of the change or new program, the rationale for the change or new program, and the effects on current curriculum and resources, and the need for any additional resources. A majority vote at a Department FAC meeting is necessary for approving a recommendation for any changes or new programs. Items approved by the Department FAC will be forwarded by the Chairperson through appropriate channels for approval and implementation.

Curriculum and programs should be reviewed at least every five years.

### **B. Course Development**

New courses normally will be developed by faculty who are interested in them and are to be assigned to teach them. Ideally, courses should be developed far enough in advance so that an effective course can be offered.

### **C. Software and Reference Materials**

All software and reference materials to be purchased with Department funds for common use by the faculty or for use in courses must receive FAC and Chairperson approval if the amount exceeds \$500. A written request with price information and justification must be submitted for approval.

### **D. Accounting Internship Program**

The Accounting internship program is intended to provide students majoring in accounting at the bachelor's or master's degree levels with practical experience in public accounting, business enterprises, government or not-for-profit organizations which will make their accounting coursework more relevant, indicate how their accounting education relates to accounting practice, and give them an idea of what to expect in a future work environment. The internship experience can be obtained in the junior or senior year of the four-year program or at the senior or graduate levels as an integral part of the five-year accounting program.

The internship coordinator will be appointed by the Department Chairperson and will serve as the instructor of record for internship courses. Procedures, eligibility requirements, grading and other internship matters are maintained in the Department Office.

Changes in accounting internship procedures, eligibility requirements, grading policy and other matters will be made through appropriate curricular processes. The approved changes to the accounting internship program will become part of this Handbook without further vote.

## **SECTION XI: HANDBOOK MODIFICATION, AMENDMENT AND REVISION**

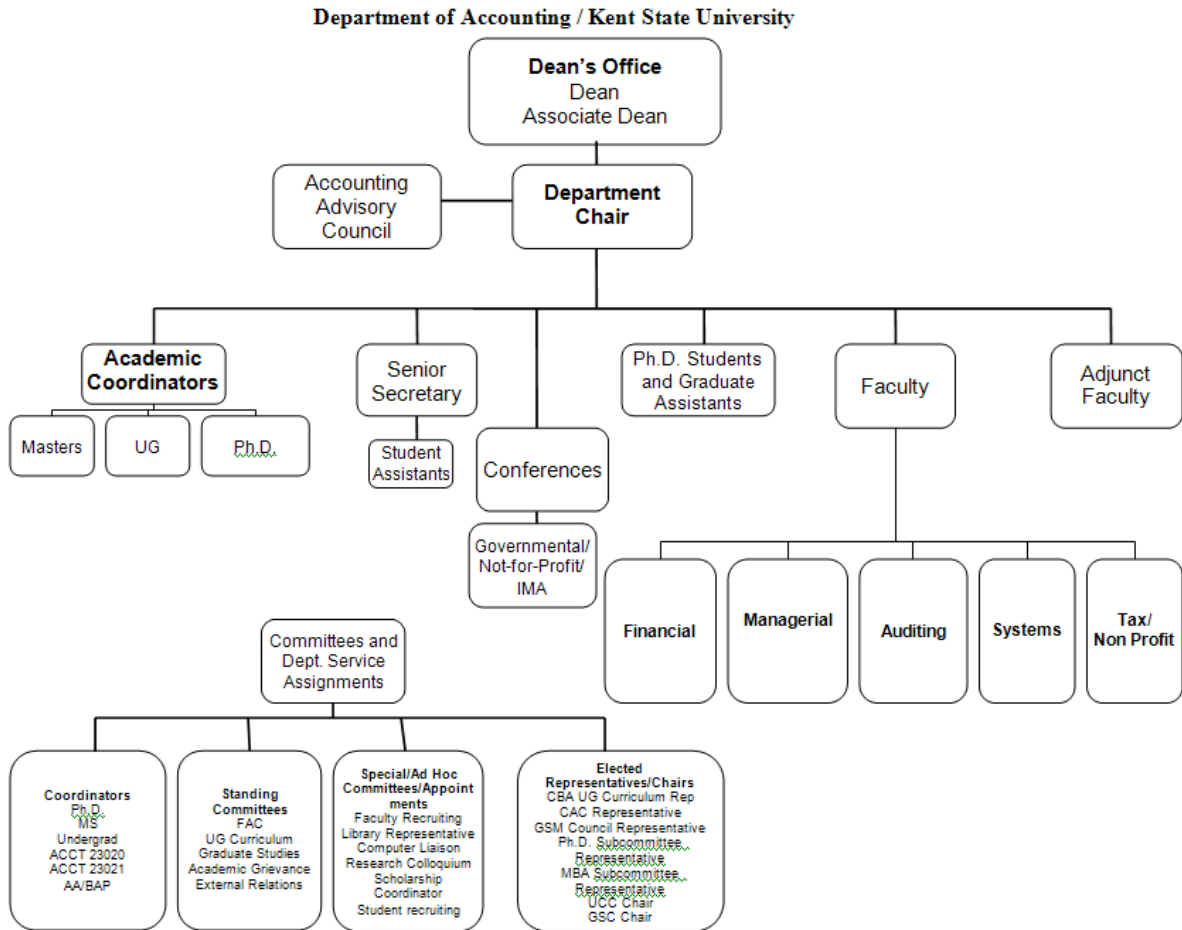
Amendments may be proposed by any tenured or tenure-track faculty member or the Chairperson to be placed on a meeting agenda of the Department of Accounting Faculty Advisory Committee (FAC) or to be considered from the floor of a FAC meeting. Amendments developed and approved by the FAC will be presented to the Department faculty at a meeting of the Department faculty. Amendments will be voted on at the meeting following the one at which it is first proposed or in a mail-ballot commencing not less than one week after such meeting with all ballots to be received not more than two weeks later in order to be counted. A two-thirds majority of the tenured and tenure-track Department faculty is necessary to approve an amendment.

## **SECTION XII: REGIONAL CAMPUSES AND UNIVERSITY PARTNERSHIPS**

The Department or its representatives will meet periodically with regional campus faculty teaching accounting and accounting technology courses to discuss mutual concerns. The objectives of such meetings will be to facilitate the transfer of students to the Kent campus with the necessary proficiency in accounting principles.

The Department chairperson is responsible for review and approval of faculty authorized to teach accounting courses at the regional campuses. The Department chairperson must approve the mode of delivery of these courses as well. The chairperson also authorizes the offering of specific ACCT 3/4/50000 and ACCT 6/70000 courses at regional campuses and university partnership locations (e.g., at community college campuses and locations for EMBA program offerings).

## Appendix 1: Department of Accounting Organization Chart



## **Appendix 2: Faculty Teaching Performance**

The Faculty Senate has endorsed the Report on faculty Teaching Performance for distribution through the Office of the Vice-President of Academic and Student Affairs to Deans and Heads of all academic units throughout the University. It is the specific intent of the Faculty Senate that this document be the subject of discussion among the faculty at Kent State University, that the list of the basic requirements stated below be included in the Faculty Handbook of each department or school, and that the report be advertised and discussed with new faculty, with part-time and temporary instructors, and with graduate fellows and teaching assistants in every academic unit.

The list below does not address those subtle and complex qualities that go toward making an outstanding course or an outstanding professor. Rather it addresses those items that lie within the power of all faculty to follow, exhibit, or adopt.

### **A. Class Management**

The following items are seen as minimal expectations of any college instructor. For the most part they involve actions and procedures easily undertaken and readily assessable.

- Regular and reasonable office hours consistent with departmental policy and the needs of students.
- Provision of syllabus, including but not limited to the following:
  - (1) a statement on course objectives and expectations;
  - (2) a general calendar indicating the substance and sequence of the course and important dates and deadlines; and
  - (3) a clear statement of grading policy and grade weighting.
- Punctuality in starting/ending classes.
- Reasonable notification of an provision for faculty absence.
- Adequate notification of assignments, examinations, changes in syllabus.
- Provision of reasonable make-up procedures for legitimately missed exams or other graded work.
- Evaluation of work with adequate and constructive comments written on the students' papers or orally to the whole class as is appropriate to the character of the test or assignment.
- Evaluation of work within a reasonable time frame that allows the student to benefit from the instructor's comments prior to the next assignment.

### **B. Basic Pedagogy**

While the intellectual and judgmental skills essential for acceptable teaching are more open to interpretation than class management techniques, the following items are presented as constructive suggestions for the improvement of teaching on our campuses.

- Content, assignments, and approach reasonable to the level, aims, and nature of the course.
- Concern for appropriate teaching technique.
- Effective use of class time.
- Adequate class and course preparation.
- Testing and grading practices that relate directly to course content and assignments.
- Communication skills appropriate to the level of students and subject matter in the course.<sup>1</sup>
- Knowledgeability and currency regarding subject matter.<sup>2</sup>

### **C. Student-Faculty Relations**

Interpersonal relations inevitably are difficult to prescribe and evaluate, and yet they set the tone and environment for the learning experience. In this regard, the Committee views the following as essential.

- Courtesy/civility/respect.
- Establishing a climate wherein questions, relevant comments, and intellectual interaction are encouraged.
- Nondiscriminatory treatment of students based on their personal or social backgrounds, preferences, or characteristics.

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<sup>1</sup> It is largely the responsibility of the administration to identify the problem area in communication skills through appropriate screening procedures and when complaints are raised concerning faculty. A plan for faculty improvement should be prescribed and then appropriate class assignments be made for the faculty member involved.

<sup>2</sup> It is the responsibility of faculty members to remain current in the material covered in their own courses and to be knowledgeable about developments in their disciplines, especially as regards changes in cognate courses within the department or school curriculum. The administration shares this responsibility, first in providing time and encouragement for professional development, and second, in responsibly managing class assignments appropriate to the knowledge and background of the individual faculty member.

### **Appendix 3: Model File Format for Faculty Excellence Awards**

File Materials and Organization: Merit files should be submitted in a three ring binder using tabs. The dividers should be labeled: (1) Summary, (2) Teaching, (3) Service, and (4) Research and/or Creative Activity. Use a second binder if necessary, but mark them Volume 1 of 2 and Volume 2 of 2.

#### Summary section

- \* Merit Pay Submission Form (see Appendix IV).
- \* Certification of File Completeness (see Appendix IV).
- \* Current vitae
- \* Summary of activities (see Appendix IV) showing courses taught and all Departmental service activities receiving workload equivalency in every semester during the merit period.
- \* Summary letter/memo indicating why the faculty member believes he/she is meritorious for areas for which merit pay consideration is requested.

#### Scholarship of Teaching Section

- \* Copies of computer printouts and written student comments on student teaching evaluations for all semesters included in the merit period.
- \* Other teaching effectiveness evidence as available: course syllabi, course handouts/supplements developed, peer review evaluations, grade distributions, new course preparations, teaching awards, etc.

#### Service Section

- \* List of activities and accomplishments (Department, College, University, Professional, and Community). Indicate officer positions held or other significant roles and indicate the time period, if less than the full merit period.
- \* Other supporting evidence as available: letters of appointment, letters acknowledging service contributions, committee rosters, honors and awards for service, etc.

#### Research and/or Creative Activity Section



- \* Completed forms (see Appendix IV) on Research and/or Creative Activity for the current merit period. Separate forms are included for (1) journal articles, (2) academic presentations, (3) professional presentations, and (4) all other research activities (books, monographs, book reviews, etc.).
- \* Copies of forms on Research and/or Creative Activity (Appendix IV) from the previous merit period.
- \* Copies of journal articles accepted during the current merit period. Include a copy of the actual published article if available. Include copies of written correspondence regarding acceptance of forthcoming articles.
- \* Copies of supporting documents for all other scholarly activities.

## **Appendix 4: Forms Relating To Faculty Excellence Awards**

### **A. Merit Pay Submission Form**

I am submitting this file for consideration for the following:

\_\_\_\_ Teaching Faculty Excellence Award

\_\_\_\_ Service Faculty Excellence Award

\_\_\_\_ Research and/or Creative Activity Faculty Excellence Award

\_\_\_\_\_  
Submitted By

\_\_\_\_\_  
Date

\_\_\_\_\_  
Acknowledgement of Submission by Deadline

## B. Certification of File Completeness

I have submitted the following documents (check all that apply):

Summary section:

\_\_\_\_\_ Merit pay submission form  
\_\_\_\_\_ Vita  
\_\_\_\_\_ Summary of Activities  
\_\_\_\_\_ Merit letter or memo

Teaching section:

\_\_\_\_\_ Student Teaching Evaluations, printouts and written student comments  
\_\_\_\_\_ Other evidence of teaching effectiveness (as available)

Service section:

\_\_\_\_\_ List of service activities and accomplishments and supporting evidence (as available)

Research section:

\_\_\_\_\_ Summary of research—journal articles accepted during the merit period (Appendix 7)  
\_\_\_\_\_ Summary of research—academic presentations  
\_\_\_\_\_ Summary of research—professional presentations  
\_\_\_\_\_ Summary of research—other activities  
\_\_\_\_\_ Summary of research from the previous merit period  
\_\_\_\_\_ Copies of journal articles accepted during the current merit period (actual published articles or printout and acceptance letters for forthcoming articles)  
\_\_\_\_\_ Supporting evidence for other scholarly activities

\_\_\_\_\_  
Submitted by

\_\_\_\_\_  
Date

\_\_\_\_\_  
Department Chair

\_\_\_\_\_  
Date

Chair's Comments:

**C. Summary of Instructional Activities Receiving Workload Equivalency During Merit Period**

Name\_\_\_\_\_

ACADEMIC YEAR	FALL	SPRING

Additional Instructions:

- \* Show only academic years where one or more semesters is included in the merit period.
- \* If a semester of an academic year is not included in a merit period, put "Not Applicable" in that semester.
- \* If two (or more) sections of a particular course are taught in the same semester, then either list the particular course twice (or as many times as sections were taught) in the same semester or put "(number of sections)" after the particular course listed.

**D. Summary of Research and/or Creative Activity --Journal Articles**

Merit Period Beginning \_\_\_\_\_ and Ending \_\_\_\_\_

Name \_\_\_\_\_

<i>Article Title &amp; Journal</i>	<i>Acceptance Date</i>	<i>Publication Date</i>

**E. Summary of Research and/or Creative Activity --Academic Presentations**

Merit Period Beginning \_\_\_\_\_ and Ending \_\_\_\_\_

Name \_\_\_\_\_

<i><b>Paper Title &amp; Conference</b></i>	<i><b>Presentation Date</b></i>

**F. Summary of Research and/or Creative Activity-Professional Presentations**

Merit Period Beginning \_\_\_\_\_ and Ending \_\_\_\_\_

Name \_\_\_\_\_

<i><b>Paper Title &amp; Conference</b></i>	<i><b>Presentation Date</b></i>

**G. Summary of Research and/or Creative Activity --All Other Research Activities (Books, Monographs, Book Reviews, etc.)**

Merit Period Beginning \_\_\_\_\_ and Ending \_\_\_\_\_

Name \_\_\_\_\_

<b><i>Title and/or Description &amp; Publisher</i></b>	<b><i>Acceptance Date</i></b>	<b><i>Publication Date</i></b>



## H. FAC Merit Evaluation Form

Please rank each merit applicant in each of the categories indicated below. Permissible Rankings are *High, Medium, Low* or *None*. (Do not rank yourself.)

<b>Faculty Member</b>			
	<b>Teaching</b>	<b>Service</b>	<b>Research and/or Creative Activity</b>
Name 1			
Name 2			
.			
.			
.			

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Evaluator's signature

## I. Summary of FAC Rankings

The department chair will prepare three tables --one each for Teaching, Service, and Research and Creative Activity --having the following general format to summarize the written rankings of the FAC members.

### Summary of FAC Rankings

Category: \_\_\_\_\_

Person	High	Medium	Low	None
A	HA	MA	LA	NA
B	HB	MB	LB	NB
.				
.				
.				
.				
.				

For a given individual A,

HA will indicate the number of members of the FAC who ranked this individual as High in this category.

MA is the number of FAC members who ranked this individual as Medium in this category.

LA is the number of FAC members who ranked this individual as Low in the category.

NA is the number of FAC members who ranked this individual as None in this category.

## J. FAC Merit Evaluation Form

These tables provide an overview of how each individual FAC member ranked all other individuals along the four dimensions. For this reason, individuals in these tables will be identified by a number and not by name.

How Individual FAC Members Ranked Others

Category: \_\_\_\_\_

Person	High	Medium	Low	None
1	H1	M1	L1	N1
2	H2	M2	L2	N2
.				
.				
.				
.				
.				

For a given individual n,

H<sub>n</sub> will indicate the number of persons ranked High in this category by FAC member n.

M<sub>n</sub> is the number of persons ranked Medium in this category by FAC member n.

L<sub>n</sub> is the number of persons ranked Low in the category by FAC member n.

N<sub>n</sub> is the number of persons ranked None in this category by FAC member n.

## Appendix 5: Accounting Journal List for Reappointment, Tenure and Promotion

No.	Journal Name	Ranking
1	Accounting Review, The	A+
2	Accounting, Organizations and Society	A+
3	Contemporary Accounting Research	A+
4	Journal of Accounting and Economics	A+
5	Journal of Accounting Research	A+
6	Review of Accounting Studies	A+
1	Accounting Horizons	A
2	Auditing: A Journal of Practice and Theory	A
3	Behavioral Research in Accounting	A
4	European Accounting Review	A
5	International Journal of Accounting	A
6	Journal of Accounting and Public Policy	A
7	Journal of Accounting Literature	A
8	Journal of Accounting, Auditing and Finance	A
9	Journal of Business Ethics	A
10	Journal of Business Finance and Accounting	A
11	Journal of Information Systems	A
12	Journal of International Accounting Research	A
13	Journal of Management Accounting Research	A
14	Journal of the American Taxation Association	A
15	Management Accounting Research	A
1	Abacus: A Journal of Acct., Fin. & Business Studies	B
2	Accounting and Business Research	B
3	Accounting and Finance	B
4	Accounting and the Public Interests	B
5	Accounting Education: An International Journal	B
6	Accounting Historians Journal	B
7	Accounting, Auditing and Accountability	B
8	Advances in Accounting Behavioral Research	B
9	Advances in Accounting, incorp. Advances in International Acct	B
10	Advances in Management Accounting	B
11	Advances in Public Interest Accounting	B
12	Advances in Taxation	B
13	Asia Pacific Journal of Accounting & Economics	B
14	ATA Journal of Legal Tax Research	B
15	British Accounting Review	B
16	Critical Perspectives on Accounting	B

<b>17</b>	Current Issues in Auditing	<b>B</b>
<b>18</b>	Financial Accountability and Management	<b>B</b>
<b>19</b>	International Journal of Accounting & Information Management	<b>B</b>
<b>20</b>	International Journal of Accounting Information Systems	<b>B</b>
<b>21</b>	International Journal of Accounting, Auditing and Performance Evaluation	<b>B</b>
<b>22</b>	International Journal of Auditing	<b>B</b>
<b>23</b>	Issues in Accounting Education ( <i>main articles only, no instructional cases</i> )	<b>B</b>
<b>24</b>	Journal of Accounting and Organizational Change	<b>B</b>
<b>25</b>	Journal of Accounting Education ( <i>main articles only, no instructional cases</i> )	<b>B</b>
<b>26</b>	Journal of Contemporary Accounting and Economics	<b>B</b>
<b>27</b>	Journal of Emerging Technologies in Accounting	<b>B</b>
<b>28</b>	Journal of Financial Reporting	<b>B</b>
<b>29</b>	Journal of International Accounting, Auditing, and Taxation	<b>B</b>
<b>30</b>	Journal of International Financial Management and Accounting	<b>B</b>
<b>31</b>	Managerial Auditing Journal	<b>B</b>
<b>32</b>	Research in Accounting Regulation	<b>B</b>
<b>33</b>	Review of Quantitative Finance and Accounting	<b>B</b>
<b>34</b>	Social and Environmental Accountability Journal	<b>B</b>
<b>35</b>	Sustainability Accounting, Management and Policy Journal	<b>B</b>