

CODE

OF THE

DEPARTMENT OF ACCOUNTING

Adopted February 2, 2011

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CODE OF THE DEPARTMENT OF ACCOUNTING

I Mission and Objectives

A Mission Statement

The Department will provide its students (undergraduate and graduate) with a comprehensive knowledge of accounting along with the skills necessary to operate in a professional accounting and business environment that is diverse, global, and highly competitive.

B Statement of Objectives

1. Curriculum and instructional methods will be designed to foster the following student outcomes:

- (a) The ability to exercise critical thinking skills to identify an accounting problem and key influences on that problem, to use appropriate qualitative and quantitative analysis to evaluate the accounting problem and to evaluate alternative solutions by assessing their strengths and weaknesses.
- (b) The ability to use accounting terminology appropriately and correctly.
- (c) The ability to develop clear and persuasive arguments regarding solutions to accounting and business issues, and to incorporate these arguments in written documents that are effectively presented.
- (d) The ability to exhibit professionalism, including ethical behavior, in the workplace.
- (e) The ability to perform effectively on professional examinations.

2. The Department will provide its faculty with the encouragement and support systems that enable them to:

- a. Fulfill their educational responsibilities to students and contribute to the key strategic initiatives of the University, College, and Department.
- b. Make intellectual contributions that will enhance the knowledge of the business community, their academic peers, and their student's knowledge.
- c. Share their expertise with both internal (department/college/university) and external (professions/associations/business community) audiences, and be active members in their profession.

C Educational Philosophy

The Department will be viewed by its major stakeholders as a primary source for students who possess practical accounting knowledge and managerial orientation that enables them to be quickly productive in their careers. This practical orientation will be provided by a faculty that keeps abreast of current and emerging Accounting practices.

II Organization and Administration

A Department Chair

- 1 Philosophically and administratively, the Department of Accounting shall operate under principles of faculty governance as outlined in the *Academic Faculty and Administrative Professional Staff Manual* (the *Manual*). The Chair is the department administrative officer whose duties shall be specified by this Code and the University *Manual*.

2 The department Chair has the general responsibility for all faculty/staff activities which may affect the professional status of the department and/or which are in the best interest of the college and university. These responsibilities include but are not restricted to the following:

- (1) Develop and strengthen academic programs; develop and strengthen faculty competence; provide leadership in construction of sound curricula to meet educational needs of students; cooperate with and assist other departments in matters affecting the university, college and department in its educational and research programs; recruit faculty; promote and maintain department morale.
- (2) Advise the Dean on all administrative and policy matters relating to the department.
- (3) Administer academic matters within the department including assigning faculty teaching and advising responsibilities.
- (4) Administer the financial matters of the department.
- (5) Initiate recommendations for appointment, reappointment, tenure, promotion, midpoint tenure review, salary, and dismissal of faculty members.
- (6) Assist in the preparation of reports called for by higher administrative authorities or by agencies of the institution charged with coordinating the general program of the university.
- (7) Develop harmonious working relationships within the department, college and university, other educational institutions, business, government, consumer groups, the community, and professional societies and business-related organizations as appropriate.
- (8) Meet with representative students of the department on a regular basis or as requested for the purpose of discussing curriculum, program development, advising, perceived problems, and other matters pertaining to improving academic programs and the overall academic experience.
- (9) Participate in faculty duties (typically by teaching the equivalent of a half-time teaching load), serving on committees as appointed, maintaining professional involvement in their area of interest, serving as a voting member of the college Administrative Committee, and advising students. The workload of the Chair will be determined by the Dean.

- (10) Coordinate the recommendation and/or selection of faculty members for department, college and university standing or ad hoc committee assignments.
- (11) Delegate administrative functions to other members of the department whenever deemed necessary; however, if the Chair is temporarily unable to fulfill his/her duties for any reason, a regular full-time or regular part-time faculty member of the department can be either appointed by the department Chair to act in his/her absence or be recommended by the voting faculty members of the department. In either case, the Dean of the College of Business shall approve and appoint the selection of a temporary department Chair.
- (12) Meet periodically with part-time faculty to review their performance.
- (13) Delegate, as required, those portions of Chair responsibilities to an Assistant Chair, if this position is formally established, or a voting member of the department, with responsibilities clearly defined and communicated to the faculty.
- (14) Other duties as may be required or as directed in the administration of the department

B Academic Faculty

- 1 All members of the faculty who hold regular full-time, or transitional appointments at any rank, and who are administratively responsible to the department Chair, herein known as eligible faculty members, shall have the right to participate and vote in the conduct of all relevant departmental business unless excepted elsewhere. If the department Chair is classified as an Administrative Professional rather than as a faculty member, the Chair will nonetheless be considered eligible faculty.
- 2 Non-eligible faculty members shall have general faculty privileges and the use of departmental facilities. They may also attend all departmental meetings and are encouraged to participate but will have no formal voting privileges unless specifically

- extended to an individual on a case-by case basis, including limitations, by a majority of eligible faculty members in attendance at a special or regularly scheduled departmental meeting. Hereafter, the term “voting faulty members” will refer to eligible members plus those to whom voting privileges have been extended. Non-voting attendees at a departmental meeting may be excused during voting portions of a meeting at the discretion of the department Chair or a majority vote of the faculty eligible to vote.
- 3 Major departmental policies shall be determined by the department Chair in collaboration with voting faculty in announced regular or special departmental meetings.
 - 4 All eligible faculty members and other faculty, who are administratively responsible to the department Chair, may be requested to participate, as appropriate, in distance learning or MBA programs. Participation in these programs should be distributed in an equitable manner based on course needs, individual and departmental interests, and scheduling continuity.
 - 5 As a normal job responsibility, faculty are expected to participate in a range of department and college functions such as regular and special department meetings, college meetings, department or college sanctioned social events, graduation activities, plus events as may be requested by either the department Chair or Dean. This is in addition to responsibilities such as department committees, college committees, ad hoc committees as may be created by the department Chair or Dean, plus a range of University Faculty Council or special committees. Faculty on sabbatical or on leave are exempted from these responsibilities.

- 6 Eligible faculty are obligated to participate in P&T and promotion committee processes and may not recuse themselves from such responsibilities without permission from the Chair. Faculty on sabbatical or on leave are encouraged to participate in these activities to the extent possible.

C Faculty Meetings

- 1 There will be at least one meeting of the department faculty each semester, plus such other special meetings as shall be called by the Chair. All voting faculty shall be given at least one week electronic or written notice of meetings, including time, place, and agenda. Minutes of all department meetings will be kept by the Administrative Assistant or other person designated by the Chair, and will be kept on file for at least five years. Minutes will be circulated in writing or electronically to voting faculty in a timely fashion.
- 2 Meetings will be conducted in accordance with Roberts' Rules of Order.
- 3 Any voting faculty member who cannot attend a regular or special department meeting may designate in writing to the department Administrative Assistant, or the department Chair, an eligible faculty member who shall have their proxy vote. Persons holding proxies shall announce this at the beginning of any meeting where a vote may be anticipated. Meeting minutes shall capture proxy information.
- 4 Electronic voting on issues raised but not decided at a regular or special department meeting will be permitted. In addition, at times when the department Chair would like to record a vote on a specific issue without calling a department meeting, he/she may request a vote by electronic means. Electronic voting rules include the following:

- (1) The terms majority or two-thirds majority shall include all faculty eligible to vote plus those to whom voting privileges have been extended. A reasonable time limit may be imposed for voting. Votes not cast within the reasonable time limit as announced by the department Chair shall be counted as an abstention.
- (2) No electronic vote shall be requested when it is known or reasonably can be assumed to be known, that one or more voting members may or will not be in electronic communication with their office.
- (3) A record of all electronic votes shall be maintained in a department file in the same manner as regular or special meeting minutes. Unless required elsewhere, names of those voting for or against a specific motion shall not be maintained; a tally of votes recorded shall be maintained for the written record. The department Chair shall have at least one member of the faculty, or the department Administrative Assistant, validate and verify all electronic votes.
- (4) A request for an electronic vote may be vetoed in writing or electronically transmitted to the department Chair by any single eligible faculty member. Examples that would suggest vetoing a request for an electronic vote include a motion where the requestor may desire a secret ballot, or where it is perceived that additional information and/or discussion of issues is required.
- (5) Any voting member of the department may ask for an extension of the time limit to vote. Should this request be denied by the department Chair, every attempt shall be made to clarify to all voting members why this request is being denied.
- (6) A request for electronic voting shall not be used by any voting member of the department, or the department Chair, as a means to either limit or restrict discussion of the issue at hand. Electronic discussion of issues may take place prior to an electronic vote. The department Chair shall make every effort to insure that debate has been exhausted before a request to vote electronically is requested or called for.

D. Department Chair Election

- 1 Procedures for selecting the department Chair and the term of office are outlined in the University Code (see C.2.4.2.2.b and c., E.3.3, and E.7). When selecting a department Chair, however, it is recommended that members of the search committee from within the department called for in the University *Manual* [E.3.3] be composed of only

- eligible faculty members, plus those to whom voting privileges have specifically been extended for this purpose. It is further recommended that the search committee members represent the diversity and gender of the department.
- 2 The department Chair shall normally serve a five-year term and shall not serve more than two consecutive terms of office unless recommended by a majority of the faculty within the department eligible to vote and as approved by the Dean of the College of Business. Faculty are entitled to provide the Dean with input and recommendations, for or against, the appointment of anyone as department Chair. Appointment of the department Chair is the responsibility of the Dean.

E Salaries

- 1 The annual evaluation process for each faculty member leading to salary recommendations for the following fiscal year begins with the faculty member completing a college-wide calendar year *Annual Faculty Activity Report*. Data from these reports, plus course evaluation summaries for the calendar year spring and fall semesters respectively, are organized by the department Chair for comparative purposes. Each faculty member shall be evaluated on a weighted point basis employing the category weights (%'s) (see Section III.A) multiplied by a numeric evaluation as assigned by the department Chair. Other factors and information used by the Chair in making a salary recommendation must be communicated to the faculty member. Recommended raise figures shall be forwarded by the department Chair to the Dean for review. The Dean shall have final authority in recommending adjustments to base salary. All recommendations for salary increase must be approved by the President.

2 The department Chair issues each faculty member an *Annual Faculty Evaluation-Summary Report*, which is to be signed by the faculty member as having received, but not necessarily agreeing with, the evaluation report. The faculty member has the right to make written comments on the evaluation report. Once departmental budget figures for the following fiscal year are known, the Chair issues each faculty member a written notice of change in salary accompanied by a written statement outlining summary details of the process used to calculate individual salary increases. There is no implied right to any salary adjustment should any of these conditions exist. Salary adjustments for purposes of retention may be recommended by the department Chair and must be approved by the Dean.

F Travel

Travel in conjunction with participation in professional meetings, relevant professional development, and professional training is encouraged. Conditional on the availability of departmental resources, each faculty member shall be entitled to at least one funded professional trip per year, subject to approval by the department Chair. It is the prerogative of the department Chair as to whether or not a trip report will be required in conjunction with travel supported by departmental funds.

G Summer Teaching

Priority in summer teaching assignments shall be given to tenured and tenure track faculty.

H Personnel

The Department recognizes the ultimate authority of the Board of Governors or as may be delegated by the Board to the President for decisions regarding appointments,

reappointments, decisions not to reappoint, promotions, the granting of tenure, and dismissal.

I Operational Evaluation

Evaluation of departmental operations shall be conducted as requested by the Dean, the Provost, a majority vote of eligible faculty members at a regular or special department meeting, or as part of a periodic, e.g., six year evaluation, or as specified in the university Code (*Manual C.2.4.2.2.d*). The scope of any review may address departmental mission, objectives and operations including undergraduate and graduate teaching and advising, research, service and outreach, plus other activities and programs as directed. An eligible faculty member may be appointed by the department Chair to lead or assist with any evaluation process. The Chair may direct any evaluation process if requested to do so and shall report findings to the faculty, the Dean, Provost, the departmental Advisory Council, and any internal/external sources as may be appropriate.

J Committees

- 1 The departmental Chair, with the approval of the eligible faculty, may create Standing, Ad Hoc, and Special committees to foster faculty policy making and to facilitate departmental administration.
- 2 There will be a standing departmental Promotion and Tenure (P&T) Committee. The P&T Committee shall become a Promotion Committee, comprising all faculty members holding the rank of Professor, in the case of consideration of promotion to the rank of (full) Professor.

- 3 There will be a standing Curriculum Committee, composed of three faculty members appointed by the Chair, with the approval of the voting faculty. The department representative on either the Graduate or Undergraduate Programs Committee of the College (or both) should be a member of the Curriculum Committee. The Curriculum Committee is charged with bringing to the voting faculty for their approval all proposed changes in curriculum, including: new programs of study; revisions to requirements of existing programs; new courses, revisions to existing courses; elimination of courses.

III Faculty Administrative Policies and Procedures

A Department Workload Policy

- 1 The department Chair should schedule courses and assign faculty teaching loads on a fair and equitable basis. The department does not support course ownership by individual faculty members. Course assignments to promote faculty development and curriculum enhancement are encouraged.
- 2 The percentage of faculty effort associated with each of the evaluative categories (teaching and advising, research and publications, and professional activities including service and outreach) shall be established by each faculty member in conjunction with the department Chair per a timetable established by the department Chair each year. Percentages must add to 100%.

- 3 Buyouts for Externally Funded Research may be negotiated with the department Chair as a means of reducing one or more elements of a faculty member's overall workload portfolio. Buyouts and buyout rates are to be negotiated in advance with the department Chair and appropriate college personnel and at a rate consistent either within the College or as may exist in policy at the University level.

B Appointments of Faculty

- 1 In seeking out and appointing any regular full-time, regular part-time, special, temporary or transitional faculty members, the department will adhere to non-discrimination, affirmative action and other policies of the university as outlined in the *Manual*, and/or other relevant university policies, procedures or documents.
- 2 To the extent possible, new tenure-track hires should be evaluated based on disciplinary or specialization needs of the department, with consideration given to strategic directions of the college.
- 3 Any special or temporary faculty members employed by the department/university will be appointed by the department Chair after appropriate consultation with department faculty.
- 4 The department Chair will initiate the search for new or replacement regular full or part-time faculty by appointing a departmental search committee. This committee will consist of at least three eligible faculty members. The search committee should to the extent possible follow these procedures.
 - (1) Locate potential applicants following advertising procedures consistent within the university and as practiced within the discipline, including national advertising in professional publications, notices at appropriate annual meetings, electronic

postings, and announcement letters to other academic institutions. The position description used as a basis for preparing advertising materials shall take into account the desired expertise or technical profile desired in a new hire. Additionally, the search committee shall request and screen employment documents, seek and evaluate internal and external letters of reference, recommend potential candidates and initiate visitation schedules as appropriate. The search committee must establish control procedures to insure the confidentiality of all materials provided by a candidate or received in reference to the candidate, consistent with University policy and applicable legal requirements.

- (2) During visitation, ensure that all resident departmental faculty members have an opportunity to interview the candidate(s). Any department faculty member on Leave or Sabbatical should be consulted and, where practical, invited to meet the candidate(s). Interviews should be arranged with the department Chair and with the Dean and/or Associate Dean(s) of the College of Business. The candidate(s) should also be interviewed by faculty and administrative personnel in other departments as appropriate and time permitting.
- (3) The search committee will, as the result of a majority vote, forward the names of the final candidate(s) that are deemed acceptable, either ranked or unranked as may be required, to the department faculty after carefully considering the following criteria, all in addition to specific criteria and requirements as detailed in the job announcement: (1) Teaching and advising potential, (2) Research and publication potential, (3) Service potential, and (4) Overall needs of the department and college (such as MBA programs).
- (4) Names of final candidate(s) deemed acceptable will be determined by a majority vote of the eligible faculty, plus those to whom voting privileges are specifically extended. The name of the candidate(s) deemed acceptable shall be submitted to the department Chair. The department Chair shall have the right of approval or disapproval of any final candidate(s) proposed by the search committee. Disapproval by the department Chair shall be stated in writing to the search committee and Dean and must not be based on arbitrary or capricious reasons. Upon approval, the department Chair shall be responsible for presenting final candidate names and credentials first to the Dean and then the University Office of Equal Opportunity for approval to proceed, and before any offer to any candidate is made. If more than one candidate is deemed acceptable for a given position, the final selection will be made by the Dean after consultation with both the department Chair and the search committee.
- (5) If the candidate(s) deemed acceptable is/are not hired, the search committee will repeat the activities outlined above until discontinued by the Dean, or department Chair in consultation with the search committee and Dean.

- 5 Reappointment of tenure-track faculty members shall be at the discretion of the department Chair and Dean. The department Chair shall consult with the department tenure and promotion (P&T) committee concerning all reappointments. The Chair shall convey to the P&T committee in writing and in a timely manner any decision that is in disagreement with a majority of the P&T committee recommendation.
- 6 Only in the rarest of cases shall the department seek to hire a regular tenure-track faculty member via a 'directed hire' process, or where a request would be made to vacate normal Office of Equal Opportunity (OEO) procedures. Any effort to hire a regular full-time or regular part-time faculty member via a directed hire process would require both Chair and Dean approval and must be presented to the department faculty for approval to proceed including a written argument and rationale.

C Formation of Promotion and Tenure Committees

- 1 When a faculty member applies for promotion to (full) professor, the department Chair shall constitute a promotion committee consisting of all (full) professors in the department. The department Chair, college Dean, Provost and University President may not be a member of this committee. Department faculty consisting of eligible Assistant and Associate Deans may not serve on this committee. The promotion committee will elect by majority vote the chair of the promotion committee. In the absence of at least three (full) professors in the department, procedures outlined in the *Manual* shall prevail [see E.13.1]. In the event that a minimum of three (full) professors do not exist within the department, the department Chair in consultation with the Dean together shall

- complete the formation of a promotion committee in an unbiased manner, including by lot, from eligible faculty (non-administrative) members in College of Business departments with interests complementary to accounting and the candidate under consideration.
- 2 When a faculty member applies for promotion to associate professor with tenure, the department Chair shall constitute a P&T committee consisting of all tenured eligible faculty members in the department at the rank of associate professor or professor. The department Chair, college Dean, Assistant Dean, Associate Dean Provost and University President may not be a member of this committee. The P&T committee will elect by majority vote the chair of the committee. In the event that a minimum of three associate and full professors do not exist within the department, the department Chair in consultation with the Dean together shall complete the formation of a P&T committee in an unbiased manner, including by lot, from faculty (non-administrative) members in College of Business departments with interests complementary to accounting and the candidate under consideration.

D Procedures for Promotion and Tenure

- 1 The promotion and tenure (P&T) committee shall be responsible for informing the candidate who is seeking promotion to associate professor or professor all applicable rules, procedures, report formats, timetable, and additional information as necessary in order to properly complete all required documentation. As appropriate, the chair of the promotion committee may meet with the candidate as required or requested. The chair of the promotion committee will also arrange for external evaluation letters focusing on

strengths/weaknesses of the candidate's research and scholarly productivity record to date. The committee will issue its report to the department Chair with copy to the Dean documenting deliberations leading to a committee vote indicating either a positive or negative recommendation for promotion to professor. The report will include documentation of the evaluation of teaching, research, and service. Those in the minority shall be afforded the opportunity to attach or append a minority report consisting of a statement of minority views and rationale. This statement, if included with the promotion committee report, shall be prepared and coordinated by a member of the minority and submitted simultaneously with the majority report and per a timetable as may be specified by either the Dean or department Chair.

- 2 A vote tally including the number for and against promotion shall be recorded (without names associated with any vote) and documented as part of the report. The candidate shall be apprised the outcome of this vote as soon as practicable after the report has been prepared and sent to the department Chair. In those cases where a faculty member may eventually leave the University, all written records shall be preserved for a minimum of five years beyond the person's departure and in a permanent file for those faculty that eventually retire from the University. The committee shall be instructed as to the importance of maintaining confidentiality of all information pertaining to this personnel matter.
- 3 In the event that the candidate seeking promotion to associate professor or professor is the department Chair, the report from the promotion committee shall be sent to the Dean.

IV Faculty Evaluation, Tenure & Promotion (T&P) Standards, and Disciplinary Actions

A Annual Faculty Performance Evaluation

- 1 The department Chair shall conduct an annual performance evaluation of each member of the department faculty. This process shall begin with each faculty member completing the *Annual Faculty Activity Report* (or the equivalent including renaming) and submitting to the department Chair in the timeframe requested. The evaluation by the department Chair shall be concluded in accordance with the deadline as established by the Dean. (See Section III.A. concerning Department Workload Policy and E.11 in the *Manual*). This annual evaluation shall be in addition to specific evaluations related to promotion and tenure decisions, including annual and midpoint probationary period reviews. The evaluation shall be summarized in writing and provided to the faculty member as part of the process of determining annual salary increases. Faculty members shall sign this evaluation as having received the evaluation while not necessarily agreeing with the evaluation.
- 2 Every member of the faculty will provide the department Chair their student-completed course evaluations for each semester's courses. The evaluations may be on one of several acceptable forms with preference for the university student course survey form.
- 3 Faculty annual evaluations shall be based on the quality and quantity of performance in fulfilling the faculty member's responsibilities to the department during the period of evaluation.

- 4 The department Chair shall hold an annual conference with each tenured and non-tenured member of the faculty to discuss the results of the annual evaluation. Faculty shall be kept fully advised concerning methods and criteria used in the annual evaluation process, the results of the evaluation, and how the results are being utilized. Any additional practices as outlined in the university Code [*Manual* C.2.5] will also be followed.
- 5 Grievance procedures utilized within the department concerning the annual performance evaluation and/or other decisions, recommendations, or actions of the department Chair will be in accordance with established university grievance policies. (Section K, *Manual* and Section V. C. of this Code).

B Standards for Tenure and Promotion to the Rank of Associate Professor

- 1 The standards for tenure and promotion to the rank of associate professor are that a candidate demonstrates excellence in either teaching or research and meritorious performance in the other. In addition, the candidate must be judged to have an appropriate record in service and outreach activities.
- 2 The process of granting tenure with promotion to associate professor is initiated by the department Chair and requires several steps as outlined in the *Manual* (E.10.5 and E.13) and in Section III of this Code. The granting of tenure and/or promotion should not be considered the right of the faculty member but the result of satisfactory service in accordance with departmental and university regulations.

- 3 Successful candidates for tenure and promotion to associate professor shall demonstrate the ability to fulfill his/her academic career as a productive member of the departmental faculty. Productive membership begins with an assessment of workload responsibilities and accomplishments prior to or since joining the department faculty, to specifically include teaching and advising, research, service, and outreach responsibilities.
- 4 Excellence in research will be demonstrated primarily by the quantity and quality of publications in refereed journals. Journal quality is an amorphous concept, subject to constant change and to differences in perception. The department should maintain a list of journals ranked by levels of quality for the information of faculty, the Chair, and the P&T committee. This list will be considered advisory, not determinative. Letters of external referees are also an important source of information about the quality of a candidates' research. Other indicators of excellence are citations of the candidate's work in other scholarly articles, awards for research, invitations by peer and peer-aspirant schools to present papers at workshops and colloquia, and service on the editorial boards of scholarly journals. However, excellence in research normally cannot be established without multiple publications in elite/premier and/or high-quality journals.
- 5 Meritorious performance in research is defined as being qualitatively less than excellent, but meeting or exceeding expectations for research productivity in the department. Those expectations include sufficient quantity of publication in refereed journals, including high-quality journals as defined by the department, or other disciplines as

- relevant. Consideration will also be given to refereed proceedings, practice journals of good quality, book chapters, and other evidence of scholarly productivity.
- 6 There are no formal expectations of a specific quantity of publications, nor of publication in specific journals. Faculty should submit their work to journals appropriate to the subject matter and methodology of the research. There must be a sufficient body of work to establish a reputation in one's field. There must also be a sufficient body of work in progress to establish a reasonable expectation of future productivity.
 - 7 Excellence in teaching must be demonstrated with multiple measures. These may include student course evaluations, innovative teaching methods, development of case studies and class projects, peer classroom visitations, review of syllabi and teaching and examination materials. Advising and mentoring of students, including serving on graduate student committees is also expected. Other relevant factors may include, but are not limited to, teaching awards, pedagogical publications, attendance at or instructing of teaching workshops.
 - 8 Meritorious performance in teaching is defined as being qualitatively less than excellent, but meeting or exceeding the high expectations we have for all faculty in this department. These expectations include satisfactory student evaluations, maintaining currency and competence in subject matter taught, evidence of efforts to improve teaching performance, and advising and mentoring of students.
 - 9 A basic level of service and outreach is also necessary for tenure and promotion to associate professor. However, it should be very clear to the probationary period candidate that service and outreach during this period of one's career is considerably

less important, and carries less weight, than either research and publication results, or teaching/advising performance.

10 In evaluation of each candidate's qualifications for tenure and promotion to associate professor, workload distribution for the categories of research, teaching and advising, including service/outreach shall be considered by both the P&T committee and the department Chair.

C Standards for Promotion to the Rank of Professor

1 The process of granting promotion to professor for those faculty already tenured is initiated by the department Chair and requires several steps as outlined in the *Manual* (E.13) and in Section III of this Code. The granting of promotion to professor should not be considered the right of the faculty member but the result of satisfactory service and performance in accordance with departmental and university regulations.

2 Successful candidates for promotion from associate professor to professor must demonstrate excellence in either research and/or teaching and at least above average in the other category (research or teaching). This person must also have an average or better record in service and outreach.

(1) Excellence in research and scholarly productivity is defined as a sustained record of refereed publications since promotion to associate professor including premier or high quality journals. Publications at another institution(s) may be considered. The establishment of a national reputation in a stream of research and scholarly productivity shall be a consideration in promotion to professor.

(2) Excellence in teaching is defined as consistently high student evaluations, peer evaluations, teaching awards, or other forms of recognition indicating the faculty member is at the top of his/her profession in terms of classroom performance, including advising and mentoring activities.

- (3) For comparison purposes, Likert Scale metrics as reported in the *Annual Faculty Evaluation – Summary Report* may be used as an indicator of performance in any evaluative category.
- 3 For promotion to professor, research productivity may include both the quantity of refereed articles produced over time and the quality of these articles as represented by a journal's reputation. Success in securing a stream of external contract and grant funding may be taken into consideration. However there is an expectation that funded research will result in premier and high quality refereed publications. Refereed conference proceedings (international, national, and regional) may be taken into account when measuring scholarly productivity, acknowledging also that refereed proceedings generally carry less weight than publications in premier or high quality journals. Similarly, non-refereed conference presentations and other professional appearances and presentations may also be considered as indicators of on-going scholarly productivity efforts and establishment of a national and/or international reputation. The promotion committee and department Chair are expected to consider a) a journal's academic ranking, b) whether the candidate has made a significant impact or advancement to his/her field as a result of a stream of research and publications over time, and c) the overall value of securing external research funds to the mission and objectives of the department, college, and university.
- 4 Each candidate shall understand also that the category of 'Research, Scholarship and Creative Activity' as employed in the *Annual Faculty Evaluation – Summary Report* issued to each faculty member by the department Chair does not have to be the highest

- percentage category in the process of conducting an annual review, but may be the dominant category when being considered for promotion to (full) professor.
- 5 Any candidate for promotion to professor who has contributed to his or her profession in unusual ways such that a clearly acknowledged national or international reputation has been earned, or is considered a leading spokesperson for a discipline or sub-discipline, or has received unusually high public recognition or awards, may be given special promotion consideration shall any of the above publication, teaching, or service criteria not be met.
 - 6 In evaluating each candidate's qualifications for promotion to professor, workload distribution for the categories of research, teaching and advising, including service/outreach shall be considered by both the promotion committee and the department Chair. The College Workload Policy is a general guide to percentages in each category of workload. It is understood that individual workload percentages may vary considerably between faculty members as agreed to by the department Chair.
 - 7 In the event that a faculty member seeking promotion to professor is not tenured, then all of the conditions, requirements and processes stated above in Sections III.C., D., and E. shall apply plus standards for tenure as stated in Section IV.B shall also apply.

D Comprehensive Midpoint Probationary Period Review of Untenured Faculty

- 1 Midpoint is defined for purposes of this Code as a time period approximately halfway to the time when tenure recommendations must be made (see *Manual E.4*). This review shall normally occur during the third year of service for faculty with no credit for service at another university. For example, hires with one year prior service credit at one or

more other universities specifically stated in their contract offer letter, may count this year as year one on the P&T clock and midpoint review shall occur during the second year at Colorado State. As an additional example, for hires with two years of credit at one or more other universities, midpoint shall occur during the third year of service at Colorado State. Candidates with other than one or two years of service credit are specifically advised to ascertain the exact time frame within which a midpoint review is to occur, including a timeframe as may be stipulated in the original offer letter and contract. The *Manual* (E.10.4, E.13) dictates whether credit for service that is indicated in the contract offer letter must be counted as part of the probationary period, or may be counted at the discretion of the probationary period faculty member.

- 2 A midpoint comprehensive review of a probationary period tenure track faculty member shall be conducted by the departmental tenure committee at the rank of associate professor or above following the reporting format specified for a regular tenure and promotion review, excepting the requirement of external review letters. A meeting between the probationary period faculty member and the tenure committee is at the discretion of the tenure committee. Results of this review shall be communicated in writing both to the faculty member being reviewed, the department Chair, Dean, and Provost (see *Manual* E.14.1)

E Annual Probationary Period Review of Untenured Faculty (see *Manual* E.14.1 and C.2.5)

- 1 Untenured (probationary period) faculty are required to submit to the department tenure committee an annual summary of research progress, articles submitted for review,

- articles under review, articles accepted for publication and/or published, contract and grant summary information, and other professional information as appropriate, plus teaching and service/outreach information as requested by the committee. This request may come from the tenure committee and department Chair simultaneously.
- 2 While the request for annual data may occur simultaneously with a request from the department Chair for equivalent data, and potentially using a common format, e.g., the *Annual Faculty Activity Report* prevalent throughout the college, the use of this data is to be separate from the Chair's responsibility of performing an annual performance review that may be used for salary increases.
 - 3 The departmental tenure committee shall review annual data provided by the probationary period faculty member. It is at the option of the tenure committee whether or not a meeting with the probationary period candidate is needed. A brief written summary of this data review, including any recommendations supporting or not supporting continued contract renewal, shall be provided to the department Chair with copy to the faculty member and prior to any calendar year reappointment dates that may be established by the Provost's office. This summary shall include constructive and directional feedback and be included in the faculty member's personnel file for the exclusive use in future midpoint or final tenure, or tenure and promotion, deliberations.

F Disciplinary Action for Tenured Faculty

- 1 In cases of disciplinary action against a faculty member as specified in the *Manual*, procedures outlined in the *Manual* (currently E.10.7.2.) will be followed with the addition that the Preliminary Committee specified shall consist of tenured members of

the department at the same or higher rank than the faculty member for whom disciplinary action is under consideration. If a minimum of six members from within the department does not exist (*Manual* E.10.7.2.2), then selection to achieve a minimum Preliminary Committee size of at least six shall be drawn by lot by the Dean and department Chair collectively (excepting the case where the department Chair is the party under consideration) from remaining tenured non-administrative (see *Manual* K.12.a) faculty in the College. This Committee membership shall consist of at least one male and at least one female. All Committee members must be at the same or higher academic rank than the faculty member against whom disciplinary action is under consideration. The Dean shall be the sole determinant of any committee size in excess of the required minimum of six.

- 2 The composition of the Hearing Committee as called for in the *Manual* (currently E.10.7.3.3.b) shall be constituted in the manner outlined in the immediate preceding paragraph.

G Phase II Comprehensive Performance Reviews

- 1 The Phase II Review Committee as specified in the *Manual* (currently E.14.2.2) shall be constituted by the Department Chair in consultation with the Dean in an unbiased and impartial manner. At least one member of this Phase II Review Committee (aka peer review committee) shall be from within the department and at the same or higher rank than the person undergoing a Phase II review, and at least one member (non-administrator, see *Manual* K.12.a) selected by the Dean from another department within the College at the same or higher rank than the person undergoing a Phase II review. In

the case where there are no members of the department at the same or higher rank, then the Dean shall select in an unbiased and impartial manner, including by lot or with written rationale, a minimum of three persons from within the College at the same or higher rank than the person undergoing a Phase II review. The Dean shall be the sole determinant of any committee size in excess of the required minimum of three.

- (1) The person undergoing a Phase II review may dismiss for cause up to two members of a Phase II Review Committee from outside the department as selected by the Dean. Outside members shall then be replaced by the Dean, again by lot or with written rationale, with no further challenges permitted. Individuals selected from within the department of the person undergoing a Phase II review are not subject to dismissal without cause; however the department Chair shall not select any faculty member internal to the department where it could reasonably be known that considerable bias and/or prejudice for or against the faculty member may exist. In the case where there are no members within the department without considerable bias or prejudice, then the Dean shall constitute the entire committee in a fair and unbiased manner, including by lot or with written rationale. In the case where the Dean may elect to recuse him/herself from the Phase II process for whatever reasons, then the Provost may elect to appoint an Associate Dean from within the College to assume the role and duties of the Dean.
- (2) The Phase II Review Committee (peer review committee) shall be constituted within thirty working days after the decision to initiate a Phase II review is initiated and communicated to the faculty member, unless a request to the Dean for a time extension is made by either party (faculty member, department Chair) within the thirty working days. Any request for extensions shall be documented in writing including rationale, and provided all parties. The Dean or his/her delegate, may elect to, or not to, grant the extension, but must provide written rationale to all parties if a request to extend is denied. The Dean may extend the deadline for constituting the committee under extenuating circumstances.
- (3) The Phase II or peer review committee shall request any and all materials relevant to the decision to initiate a Phase II review. This includes written materials and/or oral input from the faculty member, the department Chair, or others as appropriate. All materials shall be reviewed with the perspective of professional standards of the department. Upon reviewing any and all input, the peer review committee shall make a decision as outlined in the *Manual* (currently E.14.2.2) in a reasonable and timely manner, but no longer than one calendar month after being constituted unless an extension is specifically requested by the committee and approved by the Dean.

The Phase II process is concluded should the peer review committee conclude either option one or two indicating no further action is required, and continue should either of the two remaining options indicating further action is required (also labeled options one and two in the *Manual*) be concluded.

- (4) If the Phase II or peer review committee elects the first of the two options indicating that further action is required, the department Chair, in conjunction with the faculty member, shall prepare a specific action plan within ten working days upon receipt of the committee's recommendation. This plan shall include a timetable that will address and respond to deficiencies that resulted in the Phase II review. Either the department Chair or the faculty member may make a request to the Dean for an extension of an additional ten working days. This plan shall be submitted to the Dean for approval. The Dean may make changes that are documented in writing and with rationale. Final approval of the plan rests with the Dean. Progress towards achieving the plan's objectives may be requested and assessed at any point including the end of a semester or prior to the preparation of the next annual Activity Report. The department Chair, through the Dean, is responsible for communicating both the plan and progress towards the plan to the Provost. With this decision and written recommendation, the responsibilities of the Phase II Review Committee (peer review committee) in conjunction with this first of two options indicating that further action is required, are concluded, excepting any input regarding evaluative metrics per Section IV.G.1.f. below.
- (5) Types of information that may be included in an action plan include but are not restricted to: 1) research outlines, funding proposal plans, drafts of articles, articles submitted, reviews of articles submitted, planned writing projects; and/or 2) additional planned teaching evaluations including mid-semester, peer evaluations, teaching improvement plans, consultative plans, syllabi, cases and case notes, project descriptions, lecture outlines, and detailed actions designed to improve classroom performance. The action plan must include specific intended outcomes, results, accomplishments, milestones, and/or expected achievements.
- (6) The faculty member, in the manner and time requested, shall provide the department Chair and Dean, suggested specific metrics with which to gauge progress against noted deficiencies. These metrics may be overridden and/or supplemented by recommendations proposed by either the Phase II Review Committee (peer review committee), department Chair, or Dean. The faculty member and/or department Chair or Dean may seek evaluative input internal or external to the department and college as may be appropriate.
- (7) The department Chair shall provide formal written evaluation of progress towards accomplishing the objectives of this action plan at a minimum of once per semester with copies provided the faculty member and Dean. The faculty member may elect

to respond, as desired, in writing and within ten working days after receipt of any formal evaluation of progress, with copies to the department Chair and Dean. The department Chair, through the Dean, shall be responsible for communicating and transmitting all information and reports as desired or requested to the Provost. The action plan may be considered as accomplished at any time upon written recommendation of the Department Chair to the Dean and as approved by the Dean. This approval by the Dean shall conclude the Phase II process in the case where further action has been recommended and the requirements of option one concerning substantial and chronic deficiencies have been remedied.

- (8) If the peer review committee elects the second of the two options indicating that further action is required, and the conditions set forth in Section E.10.7 of the *Manual* appear to exist, then the faculty member shall be informed in writing within five working days of this vote and decision. In addition to requirements specified in the *Manual*, the faculty member shall have fifteen working days to provide a formal written response to each point cited in the vote and decision. This response shall be directed to the department Chair and Dean, with copy to the peer review committee. The Provost shall make the final decision regarding any action or actions to be taken. With this decision and written recommendation, the responsibilities of the peer review committee are concluded, excepting any consultation role requested by either the department Chair or Dean.
 - (9) Under either of the options indicating that further action is required, the entire Phase II process must be concluded within one year from inception to conclusion, unless specifically extended by the Dean with the approval of the Provost. The faculty member may not obligate the department, College, or University for any costs incurred by the faculty member in seeking internal or external evaluative input, opinions, or advice regarding this Phase II process.
- 2 As noted in the *Manual* (E.14.2.2), the initiation of a Phase II review is not grievable.

V Student Grade Appeals and Faculty Grievances

A Graduate Student Evaluation

- 1 As stated in the Graduate Bulletin, to meet requirements for graduation and to remain in good academic standing, a student must demonstrate acceptable performance in coursework and satisfactory progress in the overall graduate program. Students on

- probation are subject to dismissal by the academic department or the Dean of the Graduate School. In addition, a student's graduate advisory committee (the Committee) may recommend immediate dismissal, in lieu of probation, upon a finding that the student is making unsatisfactory progress toward the degree and that satisfactory progress cannot reasonably be anticipated.
- 2 Performance indicators that may lead to a recommendation for an immediate dismissal action may include, but are not limited to:
 - (1) Failure to follow graduate advisor or Committee documented recommendations regarding specific academic tasks to be undertaken and completed, methodologies to be followed, documentation of work product, or writing as requested.
 - (2) Documented instances of plagiarism by a graduate student including but not restricted to research (primary or secondary), falsification of research results, and/or written work presented for thesis or Plan B review to the student's advisor or Committee.
 - (3) Poor or non-performance in a Graduate Teaching or Research Assistantship as documented by the student's supervisor or advisor.
 - (4) Other acts that are deemed by the advisor or Committee to compromise the academic integrity of the program, e.g., cheating or conspiring to cheat, including acts which, by intent, limit other students to succeed in the program.
 - 3 Graduate advisors shall inform their graduate advisees of the existence of the Graduate Bulletin and appropriate sections such as the 'Evaluation of Graduate Students' and 'Student Rights and Responsibilities.' Graduate students familiarity with the Graduate Bulletin can also be encouraged through general graduate student advising.
 - 4 For Masters' students, periodic evaluation of progress toward the Master of Science degree shall consist of grades in specified coursework plus any documented evidence

of failure to comply with program, departmental, college, or University requirements.

Additional documented evidence shall include, but is not restricted to, falsification of entrance exam scores, academic scores and/or results from any academic institution, and falsification of resumes.

- 5 Acts by graduate students, separate or outside their graduate program, may also result in a recommendation for dismissal by the Committee from departmental/college academic programs and/or the college and University. These include, but are not restricted to, personal acts including documented threatening behavior to faculty, staff or others, physical violence, destruction of University property, participation in illegal activities or activities harmful to the University, plus other threatening, destructive, or harmful acts of a non-professional nature.
- 6 Students who have a contract for a Graduate Teaching Assistantship or Graduate Research Assistantship may have that contract terminated or not renewed for reasons of non-performance or poor performance. Documented examples of non-performance/poor performance of duties may include, but are not limited to, attendance problems, ASCSU evaluations, supervisor evaluations, advisor evaluations, or student complaints. The mechanisms for termination may be found in the Graduate Bulletin.
- 7 At any time in which the student's performance may be subject to question to the extent that dismissal is potentially being considered, a formal review and performance evaluation may be conducted by the student's graduate advisor, assistantship advisor, graduate committee, and/or department Chair. The student shall be advised as to all

relevant concerns with an attempt to seek a positive resolution of issues. Failing a positive resolution of issues, any action to recommend dismissal of a graduate student shall be communicated both orally and in writing with specific actions or non-actions resulting in a recommendation to dismiss provided to the student in a timely manner. In any instance where there is a recommendation to terminate a graduate student's participation in the graduate program, or dismissal that is the result of any of the conditions listed in the Graduate Bulletin under the section 'Graduate School Appeals Procedure,' the appeals procedures detailed in this section shall be applicable.

B Student Grade Appeal Procedures

- 1 Situations occasionally arise in which an undergraduate student questions the fairness of a grading decision. Specific conditions that may constitute the basis for an appeal are included in Section I.7.1 of the *Manual*. If the student and the faculty member are unable to resolve the issue to mutual satisfaction, written appeal shall be made to the department Chair. The Chair will name a committee consisting of two faculty members from within the department, and two students majoring in accounting at the undergraduate or graduate level. The Dean or his/her designated representative shall name one additional faculty member from outside the department who shall serve as voting chair. These five individuals constitute the appeals committee. The appeals committee's decision shall be decided by majority vote and may not be appealed further. Copies of this decision shall be provided to the student, faculty member, advisor, his/her department Chair, and the Dean. When the department Chair is the person to

- whom the grading decision is being appealed, then the Dean or his/her designated representative shall serve as the person receiving the student's written grading appeal.
- 2 Graduate students are advised to review the Graduate School Appeals Procedure in the Graduate Bulletin (also see Section V.A above).

C Faculty Grievance Procedures

- 1 A faculty member with a potential grievance against the department Chair or other administrator shall first try to resolve the problem with the Chair or appropriate administrator, including the Dean. The faculty member is encouraged to seek all internal assistance to achieving a reasonable solution to the perceived problem and before a formal grievance is filed. The second step shall be an attempt to resolve any issues through mediation (see *Manual* K.4). Failing mediation, faculty are referred to the *Manual* (Section K) as to what may be grieved and the grievance procedure. In no case shall any costs incurred by a faculty member in the process of reaching a solution to a potential grievance, including legal fees, be assumed by the department.

VI Procedures for Changing the Department Code

The departmental Code may be amended by a two-thirds majority vote of eligible faculty members at an announced regular or special meeting. The Code shall be reviewed as required, including incorporating changes as a result of modifications made to the *Manual*, other relevant university policy changes, and/or changes in state or federal law.

Additionally, this Code shall automatically be reviewed in the year prior to the end of each

term of the department chair (*Manual* C.2.4.2.1.K). As a matter of courtesy, the Dean will be provided a copy of any newly drafted code, or draft changes to an approved code, for review and comment before the department faculty undertakes a formal vote of approval.

VII Relationship to University Code

- 1 If provisions of this department Code should conflict with provisions of the University Code, the University Code shall supersede. (*Manual*, Section C.2.4.3).

*****END OF CODE*****

Signatures Approving/Disapproving Changes to this Code

1. This Code for the Department of Accounting, College of Business, was approved by a minimum two-thirds majority of the Accounting Department faculty eligible to vote at a regularly scheduled meeting held on

_____.

2. Faculty eligible to vote and voting approval of the terms of this Accounting Department Code include:

<sample name>

<sample name>

<sample name>

<sample name>

<sample name>

<sample name>

<sample name>

<sample name>

<sample name>

<sample name>

3. Faculty eligible to vote and voting non-approval of this Code include:

<sample name>

<sample name>

4. Provost approval:

<sample name>

<date>