

# **DEPARTMENT OF ACCOUNTANCY**

## **DEPARTMENTAL POLICY STATEMENT**

### **Mandatory First Paragraph**

A. It is the right, responsibility, and privilege of University faculty to participate in the governance of their departments. Fundamentally, what is desirable and intended by the Department Policy Statement is to ensure meaningful participation by department faculty and procedural regularity within departments. It is understood that the ultimate power of decision-making resides with the administration. This Policy Statement is one means by which the faculty of this department make recommendations to Western.

B. The following policies are included in the Department Policy Statement:

1. Tenure Policy
2. Promotion Policy
3. Appointment and Reappointment of Faculty Policy
4. Sabbatical Leave Policy
5. Course Assignment Policy, Including Assignment of Summer I and II and Extended University Program Courses
6. Workload Policy
7. Evaluation of Faculty Teaching Competence Policy
8. Faculty Development Policy
9. Assessment Program Policy
10. Undergraduate Accountancy Program Committee
11. Master of Science in Accountancy Committee
12. Faculty Development Committee
13. Policy Review Committee
14. Department of Accountancy Advisory Council

## I. Tenure Policy

### A. Tenure Committee

1. The responsibilities of the Department Tenure Committee (DTC) shall be to:

- a. review the tenure files annually of all faculty under consideration for tenure;
- b. vote on a recommendation for tenure;
- c. write tenure evaluation letters;
- d. review the files of all non tenure-track faculty and write evaluation letters for those faculty.

2. The Tenure Committee shall consist of all tenured department faculty in the bargaining unit. However, tenured faculty specialists shall not participate in the tenure review of traditionally-ranked faculty.

- a. When the department is unable to constitute a Tenure Committee with at least a majority of traditionally ranked tenured faculty or has fewer than three tenured faculty members to serve on the Tenure Committee, traditionally ranked, tenured faculty from other units will be appointed to the DTC according to Article 17.8.3.3 of the WMU-AAUP contract.

3. In accordance with the time schedule of the effective WMU-AAUP contract, the Department Chair shall call a meeting of the Tenure Committee to elect a chair of the Committee. The elected chair shall serve for that year.

### B. Tenure Committee Procedures

1. Voting shall be by secret ballot.
2. A satisfactory tenure review requires approval by a simple majority of the eligible members of the Tenure Committee.
3. A faculty member who is unable to attend a Tenure Committee meeting can give his or her written proxy to another Tenure Committee member.
4. If a vote results in a tie, discussion shall continue and another vote shall be taken. If that vote results in a tie, the faculty member will not receive a positive recommendation for tenure.
5. Individuals must be notified in writing of a positive or negative review according to the time table of Article 17.10.

6. A faculty member can appeal a positive or negative tenure recommendation by providing the chair of the Tenure Committee a written appeal within three business days of receiving the recommendation. The chair of the Tenure Committee must call a meeting of the Tenure Committee to consider the faculty member's appeal.

7. By the date specified in the effective WMU-AAUP contract, the chair of the Tenure Committee shall notify the Department chair, in writing, of the committee's recommendations.

### C. Criteria for Tenure

1. For an Assistant Professor to receive a positive recommendation for tenure, an appropriate earned doctorate is required. For a faculty specialist to receive a positive recommendation for tenure, a master of accountancy degree, or MBA, and certification as a CPA is required.

2. The following criteria shall be used in making tenure recommendations:

a. Professional Competence. Competence in teaching is a necessity for tenure. Numerical summary data of student ratings shall be included and considered in all tenure decisions, although no single item, nor small subset of items on the ratings shall be used as the sole basis for a tenure decision. Student ratings shall not be the sole source of information about teaching competence. It is the responsibility of the faculty to provide additional evidence of competence. Successful efforts by the faculty member at curriculum development, teaching innovations, and continuing self-education shall be included in the evaluation. Attainment of various levels and forms of licensure and certification may be considered as constituting professional competence. Competence in performing assignments in the letter of appointment is important for faculty specialists.

b. Professional Recognition. Professional recognition is a necessity for tenure. Professional recognition may vary by individual faculty member and is a necessity for tenure for traditionally-ranked faculty. Research, publication, and/or evidence of creative work are considered valuable. The publication of scholarly books, monographs, articles, and proceedings shall be recognized. Refereed scholarly material in electronic form shall be considered as evidence of professional recognition. Working with external agencies and colleagues on research and scholarly projects is an appropriate basis for recognition. Serving as editor or on editorial boards of professional journals constitutes professional recognition. Holding office in national, regional, and state professional associations and contributing papers or services to such organizations constitute professional recognition. The preparation of proposal and/or acquisition of externally-funded grants constitute a form of recognition.

c. Professional Service. Service to professional organizations as well as to academic units, colleges, the Faculty Senate, the University, and the Chapter are important considerations for tenure. Professionally relevant service to organizations outside the University also shall be considered.

### 3. Application of Judgmental Criteria

a. Traditionally ranked faculty. In considering candidates for tenure, professional competence, professional recognition, and professional service are all important. A faculty member whose major achievement is outstanding professional competence may be awarded tenure. A faculty member with satisfactory professional competence whose major achievement is outstanding professional recognition may be awarded tenure.

b. Faculty Specialists. Only professional competence and professional service are considered for tenure for faculty specialists. The letter of appointment shall be included in the tenure file. Competence in performing assignments contained in the letter of appointment is important for faculty specialists. A faculty specialist whose major achievement is outstanding professional competence may be awarded tenure. A faculty specialist with satisfactory professional competence whose major achievement is outstanding professional service may be awarded tenure.

#### D. Evaluation of non-tenure track faculty

In order to be evaluated, the review files of non-tenure track faculty must include student evaluation ratings for the prior year, syllabi for all courses taught in the prior year, copies of exams, quizzes, and assignments used in all courses taught in the prior year, and an updated vita.

Approved 12/06

## **II. Promotion Policy**

### **A. Promotion Committee**

1. The responsibilities of the Department Promotion Committee (DPC) shall be to:
  - a. evaluate the data supporting a faculty member being considered for promotion;
  - b. vote on recommendations for promotion;
  - c. write recommendation letters.
2. The chair of the Department Promotion Committee shall be elected by all tenured and tenure-track bargaining unit faculty from among the full professors in the bargaining unit.
3. The chair of the Department Promotion Committee shall ensure that the promotion files for all faculty members who wish to be considered for promotion are available to the Department Promotion Committee.
4. The Department Promotion Committee shall consist of all traditionally ranked department faculty members at or above the rank sought by the faculty member being considered for promotion.
5. If the department has fewer than three full professors to serve on the DPC, pursuant to Article 18.4, a promotion committee with no fewer than four full professors shall be formed by appointing full professors from other units to the DPC. These faculty shall be determined by mutual consent of the department chair and the full professors in the department.

### **B. Promotion Committee Procedures**

1. Voting shall be by secret ballot.
2. All candidates receiving a simple majority vote of eligible committee members shall be recommended for promotion. If a vote results in a tie, discussion shall continue and another vote shall be taken. A candidate must receive a simple majority vote in the second vote to be recommended for promotion.

3. A faculty member can appeal a positive or negative promotion decision by providing the Chair of the Department Promotion Committee a written appeal within three business days of receiving the recommendation. The chair must call a meeting of the Promotion Committee to consider the faculty member's appeal.
4. By the date specified in the effective WMU-AAUP contract, the chair of the Department Promotion Committee shall notify the Department Chair and the College Promotion Committee, in writing, of the committee's recommendations.

### C. Criteria for Promotion

1. The appropriate earned doctorate constitutes the terminal degree for traditionally ranked faculty. Faculty specialists must have earned, at a minimum, a master of accountancy degree, or MBA, and certification as a CPA.
2. The following criteria shall be used in making promotion recommendations:
  - a. Professional Competence. Competence in teaching is a necessity for promotion. Numerical summary data of student ratings shall be included and considered in all promotion decisions, although no single item, nor small subset of items on the ratings shall be used as the sole basis for a promotion decision. Student ratings shall not be the sole source of information about teaching competence. It is the responsibility of the faculty to provide additional evidence of competence. Successful efforts by the faculty member at curriculum development, teaching innovations, and continuing self-education shall be included in the evaluation. Attainment of various levels and forms of licensure and certification may be considered as constituting professional competence. Competence in performing assignments in the letter of appointment is important for faculty specialists.
  - b. Professional Recognition. Professional recognition may vary by individual faculty member and is a necessity for promotion. Research, publication, and/or evidence of creative work are considered valuable. The publication of scholarly books, monographs, articles, and proceedings shall be recognized. Refereed scholarly material in electronic form shall be considered as evidence of professional recognition. Working with external agencies and colleagues on research and scholarly projects is an appropriate basis for recognition. Serving as editor or on editorial boards of professional journals constitutes professional recognition. Holding office in national, regional, and state professional associations and contributing papers or services to such organizations constitute professional recognition. The preparation of proposal and/or acquisition of externally-funded grants constitute a form of recognition.
  - c. Professional Service. Service to professional organizations as well as to academic units, colleges, the Faculty Senate, the University, and the Chapter are important considerations for promotion. Professionally relevant service to organizations outside the University also shall be considered.

### 3. Application of Judgmental Criteria

a. Traditionally ranked faculty. In considering candidates for promotion, professional competence, professional recognition, and professional service are all important. A faculty member whose major achievement is outstanding professional competence, as noted in Article 18.3.6 of the WMU/AAUP contract, may be promoted to associate professor. A faculty member with satisfactory professional competence whose major achievement is outstanding professional recognition may be promoted to associate professor. For promotion to full professor, a faculty member must meet one of the following:

1. achieved outstanding professional recognition and satisfactory professional competence; or
2. achieved outstanding professional competence and substantial professional recognition; or
3. achieved substantial professional recognition, satisfactory professional competence, and significant professional service.

b. Faculty Specialists. Professional competence and professional service are important for promotion for faculty specialists. Expectations relative to these areas will be delineated in the letter of appointment. A faculty specialist I whose major achievement is outstanding professional competence may be promoted to faculty specialist II. A faculty specialist I with satisfactory professional competence whose major achievement is outstanding professional service may be promoted to faculty specialist II. For promotion to master faculty specialist, a faculty specialist II must meet one of the following:

1. achieved outstanding professional competence and substantial professional service; or
2. achieved outstanding professional service and substantial professional competence.

#### D. Election of Department Representative to the College Promotion Committee

1. The office of the Dean of the Haworth College of Business notifies the department of the need to elect a new representative to the College Promotion Committee.

2. The Chair of the Department of Accountancy shall call a meeting of the tenured and tenure-track bargaining unit faculty to elect a representative to the College Promotion Committee.

3. At this meeting:

- a. Tenured and tenure track bargaining unit faculty shall nominate a member(s) from the tenured full professors.
- b. A secret ballot shall be used to elect a representative from those nominated.
- c. The nominee receiving the greatest number of votes shall be elected to the College Promotion Committee.

- d. In case of a tie, another secret ballot shall be taken to select one of the candidates from those who were tied.
- e. In case of another tie, the candidate shall be chosen by lot from those who were tied.
- f. At the conclusion of the procedure, the chair of the Department Promotion Committee shall notify the Dean of the Department's representative.

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### III. Appointment and Reappointment of Faculty Policy

#### A. Procedure for Determining Needs

1. It is recommended that the Department faculty meet with the Department chair at a faculty meeting at least once per semester to discuss the number and type of faculty who will be required to staff the Department for the following year.

#### 2. Recruitment Process for Tenure-Track Appointments

a. When additional or replacement tenure-track faculty are authorized, an ad hoc Faculty Search Committee shall be elected. The Faculty Search Committee shall include three faculty members.

b. It is recommended that the faculty be encouraged to contact their colleagues around the country concerning individuals who would be interested in and qualified for a position in the Department.

c. It is recommended that at least one member of the Faculty Search Committee and other faculty attending the various meetings of the American Accounting Association participate in the interviewing process held at the meetings.

d. It is recommended that the Faculty Search Committee screen all applications and make a recommendation to the Department chair concerning which applicants should be brought on campus for an interview.

1. The vitae of all prospective candidates shall be made available for review to all tenured and tenure-track faculty members so that faculty members can provide input to the Faculty Search Committee prior to making its recommendation.

2. The applicant's background and experience relative to the Department's needs should be considered in deciding whether or not to invite the applicant on campus.

3. An applicant should not be invited on campus if it appears that he or she could not contribute significantly to the mission of the Department.

e. It is recommended that all tenured and tenure-track faculty be involved during the on-campus interview. At the conclusion of the interview, a candidate evaluation form shall be distributed to all faculty and be returned to the Faculty Search Committee. The Faculty Search Committee shall review the evaluations. The results of the evaluation shall be discussed with the faculty. The Faculty Search Committee shall make a recommendation to the chair concerning extending an offer to a candidate. It is recommended that a majority of the tenured and tenure-track faculty should approve of the candidate before an offer is extended.

### 3. Recruitment Process for Term Appointments

- a. It is recommended that all tenured and tenure-track faculty be notified at a faculty meeting of the individuals being considered for temporary or term positions, receive copies of their vitae, and be consulted concerning the appointments.
- b. It is recommended that faculty hired for temporary or term appointments should have earned, at a minimum, an MSA, or MBA and professional certification.
- c. It is recommended that faculty hired for temporary or term appointments should not be assigned to teach courses above the 200-level.
- d. It is recommended that reappointments to temporary or term positions shall be based on the needs of the department, the evaluations made by the Tenure Committee, and the recommendations of faculty.

### 4. Appointment of Department Chair

- a. When the department chair is to be appointed, the search process shall be coordinated with the Dean of the College of Business. It is recommended that, subject to the process stipulated by the Dean, an ad hoc Chair Search Committee shall be elected from tenured and tenure-track faculty of the Department of Accountancy.
- b. It is recommended that the Search Committee ask all department faculty members about their desire to be considered for the chair position.
- c. It is recommended that the Chair Search Committee screen all applications and make a recommendation concerning which applicants should be considered for the position.
- d. If external candidates are considered for the position,
  1. the vitae of all prospective candidates shall be made available for review to all tenured and tenure-track faculty members so that faculty members can provide input to the Chair Search Committee prior to making its recommendation.
  2. The applicant's background and experience relative to the Department's needs should be considered in deciding whether or not to invite the applicant on campus.
- e. It is recommended that all tenured and tenure-track faculty be involved during the on-campus interviews of chair candidates.
  1. After all interviews have been completed, a meeting of the tenured and tenure-track Department of Accountancy faculty shall be called by the Department Chair Search Committee to discuss the candidates interviewed.
  2. At the conclusion of the meeting, a candidate evaluation form for each candidate shall be distributed to all tenured and tenure-track faculty and shall be returned to the department administrative

assistant to forward to the Chair Search Committee. The Chair Search Committee shall review the evaluations and provide a summary to the faculty.

3. The Faculty Search Committee shall make a recommendation concerning extending an offer to a candidate. It is recommended that a majority of the tenured and tenure-track faculty should approve of the candidate before an offer is extended.

Approved 12/06

## **IV. Sabbatical Leave Policy**

### **A. Sabbatical Leave Committee**

1. The responsibility of the Sabbatical Leave Committee is to review faculty proposals for sabbatical leave and to vote on recommendations for granting sabbaticals.
2. This committee shall be composed of all tenured faculty of the department excluding the applicants.

### **B. Sabbatical Leave Committee Procedures**

1. The committee shall elect a chair.
2. The committee must consider the proposals in accordance with the time schedule of the effective WMU-AAUP contract.
3. The committee shall consider each proposal for leave and vote on recommendations for granting sabbaticals.
4. Voting shall be by secret ballot.
  - a. A recommendation to grant a sabbatical shall result from a simple majority vote of the committee.
  - b. In the case of a tie vote, discussion shall continue and another vote shall be taken.
  - c. In the case of another tie vote, there will be no recommendation to grant a sabbatical.
5. In the case of two or more approved proposals, the committee must rank them.
6. Individuals must be notified in writing of the sabbatical leave recommendation no later than six business days before the date the recommendations must be given to the Department Chair.
7. A faculty member can appeal a sabbatical recommendation by providing the Chair of the Sabbatical Leave Committee a written appeal within three business days of receiving the recommendation. The chair of the Sabbatical Leave Committee must call a meeting of the committee to consider the faculty member's appeal.
8. The chair of the Sabbatical Leave Committee shall notify the Department Chair, in writing, of the committee's recommendations at least two working days before the October 1 deadline to submit the proposals to the Dean of the College of Business.

### C. Process of Applying for Sabbatical Leave

1. A faculty member who is applying for a sabbatical leave must submit a detailed proposal of the leave. The proposal shall be submitted to the Department Chair for subsequent submission to the Sabbatical Leave Committee.
2. The proposals must be submitted in accordance with the time schedule of the effective WMU-AAUP contract.
3. The proposal shall include the following information:
  - a. the date and duration of leave requested;
  - b. a description of the project for which a sabbatical leave is requested, including the benefits to the individual, the department, and the University;
  - c. any salary, grant or other funds (in addition to the salary provided by the University) expected to be received by the faculty member during the term of leave;
  - d. any additional information required by the effective WMU-AAUP contract.

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**V. Course Assignment Policy  
Including Assignment of Summer I and II and Extended University Program  
Courses**

**A. General**

1. The faculty recognizes that the chair of the Department is responsible for the equitable distribution of faculty workload and must consider numerous factors including programmatic needs, student demands, faculty expertise, and intellectual contributions.
  - a. To help students plan their schedules, it is recommended that the Policy Review Committee confer with the chair of the Department at least once every four years to develop a master schedule of courses for the following four years.
  - b. It is recommended that the Department chair assign tenured and tenure-track faculty to scheduled courses in a manner that allows for an effective utilization of time for research and professional service activities.
2. To promote continuous improvement and innovation, it is recommended that early in the fall semester, each faculty member express in writing his/her preferences concerning:
  - a. the courses he/she will teach in the summer sessions of the current academic year;
  - b. the courses he/she will teach in the fall and spring semesters of the next academic year;
  - c. the semester he/she will teach a night class in the next academic year
  - d. the day of the week he/she will teach a night class in the next academic year;
  - e. Tuesday/Thursday, Monday/Wednesday, or Monday/Wednesday/Friday teaching schedules for the next academic year;
  - f. class times for the next academic year;
  - g. Extended University Program classes.
3. The faculty recommends that providing the opportunity to express preferences in writing once per year be done in addition to the Department chair consulting with the tenured and tenure-track faculty on a timely basis concerning scheduling.
4. It is recommended that the professional backgrounds, teaching preferences of tenured and tenure-track faculty, and seniority be considered when assigning classes.
5. It is recommended that temporary or term appointments should not be assigned to teach courses above the 200-level.
6. It is recommended that the Department chair consult with the tenured and tenure-track faculty on a timely basis concerning scheduling. In this statement, timely basis is defined as a sufficient time before the schedule is submitted for printing so that alterations can be made, if necessary.

## B. Summer I and II Class Assignments

1. If the number of full-time (currently 22%) positions during the summer I and II sessions equals or exceeds the number of tenured and tenure-track faculty, the faculty recommends that:

- a. all tenured and tenure-track faculty shall be assured of full-time positions before faculty holding term appointments shall be assigned to the summer I and II courses;
- b. a full-time position should be assigned to a faculty member in the same session, Summer I or Summer II, if possible;
- c. if additional positions are available, a tenured faculty member taking an approved full-year sabbatical or retiring should be assigned courses in both the summer I and II sessions of the year he or she is on sabbatical or retires. An approved, full-year sabbatical, in this instance, shall take preference over a faculty member retiring;
- d. the resulting assignments shall be communicated to the faculty on a timely basis as defined in VI.A.4.

2. If the number of tenured and tenure-track faculty who desire to teach during the summer I and II sessions exceeds the number of full-time positions available for the summer sessions, an underload condition exists. In this case, the faculty recommends that:

- a. summer I and II teaching assignments be offered to tenured and tenure-track faculty according to a time in rank rotational schedule with full professors at the top of the schedule, followed by associate professors, assistant professors, master faculty specialists, faculty specialists II, and then faculty specialists I;
- b. classes be assigned according to the rotational schedule in 2.a. until all faculty have received one (11%) class, and then second classes shall be assigned in the same manner. The second class should be assigned to a faculty member in the same session, Summer I or Summer II, if possible;
- c. tenured or tenure-track faculty members not assigned two 11% classes to teach in any one year shall have priority in the rotational process in the next year over those faculty members who taught two classes;
- d. subsequent rotational schedules reflect promotions, and tenured or tenure-track faculty leaving or entering the employ of the department. A faculty member receiving a promotion should be placed in the higher of his/her current relative position or the position after attaining the new rank;
- e. faculty who decide to forgo a full-time or half-time position during a summer I or II session should be treated as if the faculty member had involuntarily lost a full-time or half-time position (See 2.c.);

f. once implemented, the rotational schedule should remain in effect during subsequent years;

g. in the event that two or more faculty members qualify equally for a position on the rotational schedule, the selection should be made by lot;

h. the procedure for assigning classes when an under load condition exists be applied when it is known in advance that an under load condition shall exist, when a class or classes assigned to a faculty member are canceled because of insufficient demand, or some other unanticipated circumstance arises;

i. teaching assignments resulting from this procedure should be communicated to the faculty on a timely basis as defined in VI.A.4.

3. The faculty recommends that, recognizing that a summer I session assignment is generally preferable over a summer II session assignment, every effort should be made to assign tenured and tenure-track faculty to the summer I sessions on an alternate year basis.

4. It is recommended that tenured and tenure-track faculty be assigned to summer I sessions before term and temporary faculty are considered for those assignments.

#### C. Voluntary Overload Assignment of Extended University Program Classes

The faculty recommends that:

1. the tenured and tenure-track faculty be advised on a timely basis of all departmental courses offered by the Extended University Program;

2. the chair of the Department ask for volunteers from the tenured and tenure-track faculty to teach Extended University Program courses offered;

3. a rotational schedule of volunteers be developed of the volunteers each semester or session, according to the most recent optional overload teaching assignment received. The faculty who have not most recently taught an optional overload course shall be placed at the top of the rotational schedule;

4. classes should be assigned according to the rotational schedule of volunteers with the faculty at the top of the schedule the first to receive a class.

Approved 12/06

## **VI. Workload Policy**

A. The purpose of this policy is to ensure the following:

1. a full and effective use of the abilities of each faculty member;
2. an appropriate allocation of time for teaching, research, and service activities to help meet the mission of the Department;
3. an equitable distribution of the workload in the Department.

B. The WMU-AAUP contract stipulates that the maximum full-time faculty workload for traditionally ranked faculty shall be twenty-four (24) credit hours of regularly-scheduled courses (or the equivalent) in any one academic or alternate academic year or six (6) credit hours (or the equivalent) in the summer I or II sessions. The maximum full-time workload for faculty specialists shall be thirty (30) credit hours of regularly-scheduled courses or their equivalent in any one academic or alternate-academic year and seven and one-half credit hours or the equivalent in the summer I or II sessions.

C. The specific activities of an individual faculty member's full-time workload can vary significantly. It is not practical to describe every possible configuration of faculty workload.

1. To ensure that faculty have adequate time to pursue activities important to the mission of the Department and College, the faculty recommends that a reduction in teaching load be available each semester for faculty for the activities listed below. It is recommended that the maximum reduction in teaching load be limited to no more than six credit hours each semester.
2. The faculty recommends that reductions in the teaching load be granted for the following activities subject to the limitation noted in VI.C.1.:
  - a. assignment of more than 20 undergraduate advisees, which is equivalent to a 3-hour teaching load (applies to each semester);
  - b. assignment as a graduate advisor, which is equivalent to a 3-hour teaching load (applies to each semester);
  - c. involvement in professional recognition activities (applies to each semester);
  - d. preparation for teaching a scheduled class that has not been taught by the faculty member during the past 3 years, which is equivalent to a 3 hour teaching load (applies to each semester);
  - e. multi-course preparation in excess of three preparations per academic year, which is equivalent to a 3-hour teaching load (applies to each semester);
  - f. graduate course instruction (applies to each semester);
  - g. significant involvement with (applies each semester) independent studies and honors' projects; performance of extensive service to the Department, College, University, AAUP, or community; service as an officer of academic or professional organizations; serving as faculty advisor to an accounting student organization; coordination of the internship program if the following activities are carried out:

1. The Internship Coordinator shall hold at least one informational meeting in the fall semester for students who are interested in an internship.
2. The Internship Coordinator shall work with intern/employers to resolve concerns that arise with the internships.
3. The Internship Coordinator shall be responsible for reading intern reports and assigning credit or no credit for the internship.
4. The Internship Coordinator shall prepare a summary for the department assessment files by the start of each fall semester that lists the internship positions available during the prior academic year and the students who accepted internship positions.

Approved 12/06

## **VII. Evaluation of Faculty Teaching Competence Policy**

A. The purpose of this policy is to establish guidelines for the periodic evaluation of professional competence.

B. The results of the evaluations of professional competence shall be used for:

1. improving the quality of instruction;
2. making tenure and promotion decisions;
3. identifying and rewarding meritorious performance;
4. making recommendations for term reappointments; and
5. assisting those responsible for making personnel recommendations by providing regular, useful, and comparable data for comparable groups.

C. Student Ratings

1. Student ratings shall be conducted in each class taught by a bargaining unit faculty member in at least one semester of each academic year (to be determined by the faculty member).
2. Student ratings shall be administered during the last two weeks of classes.
3. The faculty member shall leave the classroom while the rating forms are being completed by the students. A student shall collect the completed forms and return them to the Department secretary.
4. Student ratings shall be conducted with a uniform student rating form selected according to the WMU-AAUP contract.

D. Pre-tenure Classroom Visitations

1. Faculty in the first three years of probationary status shall have at least one classroom visitation per year by either a faculty member or an administrator. Additional classroom visitations beyond the required three years and the one visit per year are acceptable at the faculty member's request.
2. The procedures established in Article 16.3.3 of the WMU-AAUP contract shall be followed in conducting the classroom visitations.

E. Instructional Portfolio

1. Faculty may develop a portfolio of teaching materials for tenure and promotion evaluations.
2. The portfolio may include information about class size and level, grading standards and patterns, syllabi or course outlines, lecture notes, assignments, other materials used in courses, examples of student work or pertinent information

about student performance, conference logs, artifacts of the development of teaching skills and techniques, other information about course content, goals, and methodologies, and peer evaluations.

Approved 12/06

## VIII. Faculty Development Policy

A. To ensure that the Department continuously provides opportunities for the faculty to develop intellectually and professionally so that they meet AACSB Accounting Accreditation standards, the following activities are recommended, subject to the financial constraints of the Department:

1. All new faculty be given a folder that contains copies of the current WMU-AAUP contract, department policy statements, department committee structure, student evaluation form, class coverage information sheet, and travel authorization/reservation request form.
2. To help faculty plan their professional and intellectual development activities for the year, it is recommended that the Chair of the department discuss the Department's ability to fund faculty development activities for the year at the first department meeting of the academic year. It is recommended that the status of Funds 11 and 24 shall be discussed at the meeting.
3. To promote effective teaching and to encourage research and other intellectual contributions, the Department shall fund the costs of instructional and research software, computerized research services, and supplies and other teaching materials, if funds are available.
  - a. Faculty can apply for funds from the Department's Ernst and Young Research Endowment and other Department sources to cover the costs of data collection, mailing, printing, and other research expenditures.
  - b. It is recommended that faculty be reimbursed for the fees incurred in submitting manuscripts for review by professional and academic journals and for presentation at meetings of professional organizations, if funds are available.
4. Faculty are encouraged to attend continuing education programs offered by accounting firms and other professional organizations.
  - a. It is recommended that the Chair of the Department inform faculty of opportunities made available to faculty to attend continuing education conferences sponsored by accounting firms and other organizations.
  - b. Faculty are encouraged to notify the Chair of the Department about opportunities to attend continuing education conferences so that the Chair can keep other faculty informed about these opportunities.
  - c. Subject to the approval of the Chair of the Department, faculty shall be reimbursed for the costs of attending conferences that are not covered by the sponsoring organization or University or College funds.
5. Faculty are encouraged to present papers at regional, sectional, national, international, and other academic meetings. Subject to the approval of the Chair of the Department, faculty shall be reimbursed by the department for additional

costs beyond those covered by the University Faculty Research Travel Fund and any other available University or College funds.

6. Faculty are encouraged to serve on national, section, or regional committees of the American Accounting Association and other accounting organizations. Subject to the approval of the Chair of the Department, faculty shall be reimbursed for the costs of travel that are required as part of the committee service and that are not covered by any other available University, College, or organization funds.

7. Faculty are encouraged to attend and/or make presentations at conferences and seminars sponsored by professional organizations and the Department, College, and University.

a. Faculty are encouraged to apply for University funds that are available to support attendance at conferences, workshops, and seminars sponsored by the University and other organizations for the purpose of improving professional competence and intellectual contributions.

b. Subject to the approval of the Chair of the Department, faculty shall be reimbursed for the costs of attending these conferences to the extent that the costs are not covered by other available University or College funds.

8. Faculty are encouraged to join professional accounting associations, attend professional accounting meetings, and subscribe to professional accounting journals. Subject to the availability of funds and approval of the Chair of the Department:

a. The Department shall reimburse faculty for dues of the American Accounting Association.

b. The Department shall reimburse faculty for 75% of the dues of other professional organizations and the costs of subscriptions to professional journals, subject to a maximum reimbursement established each year.

c. The Department shall reimburse faculty for the costs of attending meetings such as the local chapters of the Michigan Association of CPAs, the Institute of Management Accountants, and the Institute of Internal Auditors, and the annual meeting of the Michigan Accounting Educators.

d. The Department shall reimburse faculty for the costs of attending at least one AAA, AAA section, or other accounting organization conference per year.

9. Graduate research assistants and work-study students shall be made available to the faculty by the Department if funds are available.

a. Faculty are encouraged to use the services of the graduate assistants in conducting their research and administrative functions of teaching.

b. Faculty are encouraged to use the services of the work-study students to assist with research and the administrative functions of teaching.

Approved 12/06

## **IX. Assessment Program Policy**

- A. The purpose of this policy is to ensure that:
  - 1. the department assessment program is appropriate for collecting data necessary to evaluate the outcomes of department programs and
  - 2. the surveys used for assessment are updated and administered according to the assessment schedule and the results are compiled on a timely basis.
  
- B. The Department Policy Committee will confer with the Undergraduate Accountancy Program Committee and the Master of Science in Accountancy Committee at least once every four years to review and recommend revisions, if necessary, to the surveys and other methods used to assess program outcomes.
  
- C. The results of the assessment surveys shall be reviewed by faculty committees and then presented to the faculty.
  - 1. The results of the undergraduate and intern-employer surveys shall be reviewed by the Undergraduate Accountancy Program Committee during the fall semester after the prior year's surveys have been analyzed.
  - 2. The results of the MSA surveys shall be reviewed by the MSA Committee during the fall semester after the prior year's surveys have been analyzed.
  
- D. Responses to open-ended assessment survey questions that identify a faculty member by name or fact shall be destroyed and not included in the assessment results.
  - 1. The raw data from surveys shall be stored electronically.
  - 2. The analyses of assessment results shall be stored electronically.

Approved 12/06

## **X. Undergraduate Accountancy Program Committee**

A. The purpose of the Committee is to review and, when necessary, recommend revisions to the Department of Accountancy undergraduate major and minor.

B. The Committee shall be comprised of at least three tenured or tenure track faculty members, one from each rank, if practical.

C. Committee members shall be elected for three-year terms. Members cannot be re-elected to two consecutive terms.

D. The Committee shall carry out the following charges:

1. At least once every three years, it shall review the Association to Advance Collegiate Schools of Business (AACSB) guidelines, other universities' programs, the Department of Accountancy Advisory Council suggestions, course syllabi, and the results of student surveys to determine if revisions should be made to the accountancy major and minor.

- a. Pedagogical approaches and the use of technology shall be reviewed as well as course content and the need for specific courses.

- b. The Committee shall make a recommendation to the faculty if curriculum changes are needed. The recommendation should include a rationale for the change as well as a master syllabus.

2. At least once every three years, the Committee shall review and, if necessary, recommend revisions to the accountancy major and minor advising forms used by the advisors.

3. Faculty are responsible for the selection of appropriate textbooks and other instructional materials for all courses. Each year, the Committee shall establish subcommittees to consider book changes for courses with multiple sections and instructors.

4. The Committee shall review the results of the graduating senior accountancy major survey during the fall semester after the surveys have been administered and analyzed.

5. The Committee shall review the results of the employer survey and the undergraduate accountancy program alumni survey during the fall semester after the surveys have been administered and analyzed.

6. The Committee shall confer with the MSA Committee and the Policy Committee to make joint recommendations to the Chair of the Department concerning ~~revising~~ revisions to the four year schedule of courses.

7. The Committee shall confer with and advise the Chair on actions to be taken to recruit well-qualified students to the program.

8. The Committee shall consult with the faculty and select the Department scholarship recipients and the Department Presidential Scholar.
9. The Committee shall appoint a Scholarship Committee during the fall semester of each year comprised of three members, one of whom shall be a member of the BBA Program Committee and one of whom will be a member of the MSA Committee.

Approved 12/06

## **XI. Master of Science in Accountancy Committee**

- A. The purpose of the Committee is to review and, when necessary, recommend revisions to the Master of Science in Accountancy (MSA) program.
- B. The Committee shall be comprised of at least three tenured or tenure track faculty members, one from each rank, if practical.
- C. Committee members shall be elected for three-year terms. Members cannot be re-elected to two consecutive terms.
- D. The Committee shall carry out the following charges:
  - 1. At least once every three years, it shall review AACSB guidelines, other universities' programs, the Department of Accountancy Advisory Council suggestions, course syllabi, and the results of student surveys to determine if revisions should be made to the Master of Science in Accountancy program.
    - a. Pedagogical approaches and the use of technology shall be reviewed as well as course content and the need for specific courses
    - b. The Committee shall make a recommendation to the faculty if curriculum changes are needed. The recommendation should include a rationale for the change as well as a master syllabus.
  - 2. At least once every three years, the Committee shall review and if necessary, recommend revisions to the MSA admission requirements.
  - 3. At least once every three years, the Committee shall review and, if necessary, recommend revisions to the MSA advising forms and MSA brochures.
  - 4. The Committee shall review the results of the MSA student survey during the fall semester after the surveys have been administered and analyzed.
  - 5. The Committee shall review the results of the employer survey and the MSA alumni survey during the fall semester after the surveys have been administered and analyzed.
  - 6. The Committee shall confer with the Undergraduate Accountancy Program Committee and the Policy Committee to make joint recommendations to the Chair of the Department concerning revising the four year schedule of courses.

Approved 12/06

## **XII. Faculty Development Committee**

- A. The purpose of this Committee is to facilitate opportunities for Department of Accountancy faculty to continually develop professionally and intellectually.
- B. The Committee shall be comprised of at least three tenured or tenure-track faculty, one from each rank, if practical.
- C. Committee members shall be elected for three-year terms. Members cannot be re-elected to two consecutive terms.
- D. The Committee shall carry out the following charges:
1. the Committee shall confer with the department chair and Policy Review Committee if questions arise concerning application of the Faculty Development and Workload Policies.
  2. to promote and facilitate faculty relationships with alumni and recruiters, the committee shall:
    - a. select the members of the Department of Accountancy Advisory Council after conferring with the faculty and Chair of the Department;
    - b. plan and organize the annual Department of Accountancy Advisory Council meeting;
    - c. confer with the faculty to select a visiting scholar. The Committee shall assist the Chair of the Department in inviting a Visiting Faculty Scholar and arranging and promoting a program for the Visiting Faculty Scholar;
    - d. confer with the faculty to select the Department's "Professor for the Day." The Department shall attempt to select the "Professor for the Day" from public, corporate, government, and nonprofit accounting organizations on a rotating basis;
    - e. confer with the faculty to nominate alumni for the Outstanding Alumni Awards;
    - f. confer with the faculty to organize other activities in which faculty and alumni and/or recruiters can interact.

Approved 12/06

### **XIII. Policy Review Committee**

A. The purpose of the Department of Accountancy Policy Review Committee is to ensure continuous improvement in the Department policies that govern the Department's mission, curriculum, instructional resources, and faculty development, composition, and intellectual contribution.

B. The Department of Accountancy Policy Review Committee shall be comprised of at least three tenured or tenure track faculty, one from each rank, if practical.

C. Members of the committee shall be elected to serve three-year terms. Members cannot be elected to the committee for two consecutive terms.

D. The Committee shall carry out the following charges:

1. At least once every five years, the Committee shall review and propose revisions, if necessary, to the Department's mission, goals, and program objectives for the next five years.

a. At a minimum, the Committee shall consider faculty perceptions of the strengths and weaknesses of the department; the recommendations of the Department of Accountancy Advisory Council; results of the undergraduate and MSA student surveys; and results of the alumni surveys.

b. The Committee shall prepare a summary of its review and recommended revisions and distribute it to the Department faculty.

c. The Committee shall call a faculty meeting to discuss and vote on the proposed revisions. The revisions must be approved by a majority of the tenured and tenure track faculty to be implemented.

2. The Committee shall meet at least once each academic year to review and, if necessary, recommend revisions to the following policies and Committee charges:

a. Tenure

b. Promotion

c. Appointment and Reappointment of Faculty

d. Sabbatical Leave

e. Course Assignments

f. Workload

g. Evaluation of Faculty Teaching Competence

h. Faculty Development

i. Assessment Program Policy

j. Undergraduate Accountancy Program Committee

k. Master of Science in Accountancy Committee

l. Faculty Development Committee

m. Student Recruitment, Development, and Retention Committee

n. Policy Review Committee

- o. Department of Accountancy Advisory Council
- p. Department Mission and Objectives
- q. Other policies approved by the department.

3. The Committee shall prepare a summary of its review and recommendations and present it to the faculty at a faculty meeting held no later than during the spring semester of each academic year.

a. If the faculty decides to amend a policy, adopt a new policy, or change Committee charges, it shall vote to approve the change(s).

b. A simple majority vote of the tenured and tenure-track faculty shall be required to approve the change(s).

4. The Committee shall confer with the department chair if questions arise concerning application of the approved department policies.

Approved 12/06

## **XIV. Advisory Council**

### **A. Mission of the Advisory Council**

The mission of the Department of Accountancy Advisory Council (DAAC) is to foster relationships with representatives of accounting firms, business and industry, government, and nonprofit organizations to achieve the following objectives:

1. to gain a better understanding of the skills and attributes current and potential employers seek in our graduates;
2. to provide faculty with guidance in continually improving the accounting curriculum (the undergraduate and graduate programs and specific courses);
3. to provide faculty with opportunities to interact with representatives to learn about current practices;
4. to familiarize representatives with the strengths and unique characteristics of our program.

### **B. Members of the Advisory Council**

1. The Faculty Development Committee shall select members of the DAAC after conferring with the faculty and chair of the Department of Accountancy.
2. The DAAC shall have at least 12 members, if possible.
  - a. The members of the DAAC shall be representatives from public accounting firms and business, government, and nonprofit organizations.
  - b. Members shall represent firms and organizations from within the state and nation-wide.
3. Members shall be invited to serve three-year terms.
4. The Council shall elect a chair who will serve a one-year term. The chair can be re-elected once.

### **C. Annual Meetings of the Council**

1. The DAAC shall meet with the faculty of the Department of Accountancy once per year.
  - a. The format of the meeting shall be a round table discussion.
  - b. To facilitate the discussion, each member of the Council and any guests at the meeting shall be sent a package of materials prior to the meeting that includes items necessary to prepare for the meeting.

2. The round table discussion shall be moderated and have a structured, detailed agenda.

a. It is recommended that each meeting have a focus or theme.

b. It is recommended that the moderator be a member of the DAAC.

3. It is recommended that a representative from at least one of the area community colleges be invited to attend the meeting.

4. It is recommended that potential future members of the DAAC be invited to attend the meeting.

5. The round table discussion shall be recorded.

#### D. Department Committee

1. The Faculty Development Committee shall be responsible for the following activities related to the DAAC:

a. selection of the members of the DAAC after conferring with the department faculty and chair of the Department;

b. organization of the annual meeting(s);

c. preparation of the meeting agenda and materials;

d. preparation of a summary of the recommendations made at the meeting. Copies of the summary shall be distributed to the faculty.

Approved 12/06