

Policy and Procedures for the
The Department of Accounting,
McCoy College of Business Administration, Texas State University

PPS 5: Personnel Evaluation, Reappointment, Merit and Promotion Decisions

PPS 5.9 Faculty development

The college and department require faculty to continuously improve teaching and research through research and attending workshops and conferences. The department also requires faculty to maintain professional involvement and to interact with professionals at conferences, workshops and presentations on and off campus. Campus presentations by professionals attended by faculty and students provide learning opportunities for all and opportunities for interaction that are a critical element of continuous learning.

The department recognizes that service to the academic, professional and local community is an important component of a faculty's responsibilities and encourages faculty to develop a balanced program teaching, research and service commensurate with their rank.

PPS 5.10 Faculty Code of Conduct

Members of the McCoy College of Business Administration's accounting faculty are committed to achieving excellence in teaching, research and service. In achieving excellence in these areas, the members of the accounting faculty are committed to the highest standards of ethical behavior. Accounting faculty will always act in a professional and ethical manner in accordance with industry standards.

Relevant Policies & Procedures:

1. First and foremost, members of the accounting faculty are employees of the State of Texas and therefore must abide by the ethics policies and procedures set forth by the State.

Texas Administrative Code

TITLE 19 EDUCATION

PART 7 STATE BOARD FOR EDUCATOR CERTIFICATION

CHAPTER 247 EDUCATORS' CODE OF ETHICS

RULE §247.2 **Code of Ethics and Standard Practices for Texas Educators**

[http://info.sos.state.tx.us/pls/pub/readtac\\$ext.TacPage?sl=R&app=9&p_dir=&p_rloc=&p_tloc=&p_ploc=&pg=1&p_tac=&ti=19&pt=7&ch=247&rl=2](http://info.sos.state.tx.us/pls/pub/readtac$ext.TacPage?sl=R&app=9&p_dir=&p_rloc=&p_tloc=&p_ploc=&pg=1&p_tac=&ti=19&pt=7&ch=247&rl=2)

TEXAS ETHICS COMMISSION

A GUIDE TO ETHICS LAWS
FOR STATE OFFICERS AND EMPLOYEES

<http://www.ethics.state.tx.us/guides/G08o&e.pdf>

2. Second, accounting faculty are employees of Texas State University-San Marcos and do adhere to the policies and procedures established by the University. Texas State University-San Marcos Honor Code:

<http://www.txstate.edu/effective/upps/upps-07-10-01.html>

3. Third, members of the accounting faculty do adhere to the Code of Conduct established by the McCoy College of Business.

http://www.mccoy.txstate.edu/Faculty-Staff/Code/contentParagraph/0/content_files/file/code%20of%20faculty%20conduct.pd

4. Fourth, the Texas Society of Certified Public Accountants and Texas State Board of Public Accountancy rules of professional conduct are followed by accounting faculty.

Texas Administrative Code

5.

TITLE 22 EXAMINING BOARDS

PART 22 TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

CHAPTER 501 RULES OF PROFESSIONAL CONDUCT

6. Subchapters

SUBCHAPTER A GENERAL PROVISIONS

SUBCHAPTER B PROFESSIONAL STANDARDS

SUBCHAPTER C RESPONSIBILITIES TO CLIENTS

SUBCHAPTER D RESPONSIBILITIES TO THE PUBLIC

SUBCHAPTER E RESPONSIBILITIES TO THE BOARD/PROFESSION

[http://info.sos.state.tx.us/pls/pub/readtac\\$ext.ViewTAC?tac_view=4&ti=22&pt=22&ch=501](http://info.sos.state.tx.us/pls/pub/readtac$ext.ViewTAC?tac_view=4&ti=22&pt=22&ch=501)

1.10 Academic Integrity

5.10.01

5.10.02 Student Academic Integrity

Accounting majors are being educated to become members of a profession based on personal and professional integrity. Therefore, accounting majors are expected to maintain a high level of personal integrity during their academic career. The university honor code provides guidance and by consensus, the departmental faculty developed further these specific guidelines:

Testing: Other forms of dishonesty related to testing that will not be tolerated include:

Acquiring and/or using a textbook test bank in any fashion.

Acquiring and/or using a copy of a test used by any faculty in the university.

Transferring by any means, electronic, verbal, etc. answers to tests or quizzes.

Telling or requesting information about test material prior to that test grade being posted for all sections.

Graded Work:

Acquiring for pay or free a paper turned in as a graded assignment

Passing my work to others to be used as a guide or turned in for a grade.

Working on an individual project with others.

Attributing work to individual who did not actively and equally participate in the development of a report or project to a project done solely by you or by your group.

Using instructor only authorized textbook materials (test bank, solutions manual, etc.) for personal homework assignments, or other graded assignments.

Passing on quizzes to another student who has not successfully completed that course.