

Department of Accounting  
Policy and Procedure Statement  
McCoy College of Business Administration, Texas State University

**APPS 1: Organization and Stakeholders**

APPS 1.01 Department of Accounting Policy and Procedure Statement System

**PURPOSE**

The Department of Accounting is committed to maintaining an effective system for developing, disseminating and reviewing policies and procedures that conform to the institutional mission and goals, the goals of the Texas State University division of Academic Affairs and the McCoy College of Business Administration. Stakeholders' input is critical to the success and continuous improvement of the department. The department encourages suggestions for improvement and feedback from students, faculty and professionals.

The University Policy and Procedure System (UPPS) is established under the authority of the President and Board of Regents and is the primary policy and procedure system at Texas State University. The Academic Affairs Policy and Procedure System (AAPPS) is established under the general authority of the Vice President for Academic Affairs, the chief academic officer of the University. Additionally, many University and Academic Affairs policies and procedures as well as other useful information are detailed in the current edition of the Faculty Handbook.

The Department of Accounting adheres to all UPPS, AAPPS and McCoy College of Business Administration PPS (CBAPPS) in addition to those specific to the department as described below. The refinements included below reflect the requirements of separate accreditation by the AACSB. This document follows the organization of the McCoy College of Business Administration's Policy and Procedure structure:

1. Organization
2. Program and Course Offerings
3. Teaching/Research/Service
4. Personnel Recruitment, Appointment and Activities
5. Personnel Evaluation, Journal Quality List, Reappointment, Merit and Promotion

**GENERAL INFORMATION**

1. The Department of Accounting Policy and Procedure Statements (APPSs) are issued at the discretion of, and are subject to the final approval of, the Department of Accounting Chair in consultation with the Dean of the McCoy College of Business Administration.
2. The Department of Accounting Personnel Committee will establish a review cycle for each approved policy and procedure statement in the department with substantive review by the Department Governance Committee every five years.

Typically, policies subject to a substantive review in any given year will be announced at the initial fall departmental faculty meeting. Faculty or other interested individuals will have 30 days to provide comments to the Governance Committee of the Department.

3. By end of the fall semester, the Governance Committee will review the policy and procedure statements in conjunction with any comments received from faculty and forward the Committee's recommendations to the Department Chair and faculty. In cases of substantial disagreement with a CBAPPS, the Department Chair may bring the matter to the attention of the College. In all cases, authority and responsibility for the modification, addition or deletion of the Department of Accounting policy and procedure statements rests with the Department Chair.

4. A proposed policy and/or procedure statement may be initiated by the faculty through consultation with the Department Chair or at the request of the Department Chair. The review process typically follows the following steps:

- A. Preliminary informal review of the draft PPS by the Department Chair, with possible revisions,
- B. Review of the draft PPS by the Department voting faculty, and
- C. Final review and approval by the Department Chair.

5. If the Department Chair determines that circumstances require the immediate implementation of a PPS, he/she may waive any or all of the steps outlined above and approve the PPS on an interim basis. Such interim approval authorizes the immediate implementation of the policy, with a substantive review to follow.

6. If, at any time, a conflict between a departmental PPS and policy as reflected in documents of a higher authority (i.e. federal law, Coordinating Board Policy, Regents Rules, UPPS or AAPPS, CBAPPS), the document of higher authority will prevail.

### **CERTIFICATION STATEMENT**

This APPS has been approved by the reviewers listed below and represents the Department of Accounting policy and procedure from the date of the document until superseded.

Review Cycle: September 1, E5Y

Next Review Date: September 1, 2020

Governance Review: \_\_\_\_\_ Date: \_\_\_\_\_

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

Ann Watkins  
Chair, Department of Accounting