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

PPS 1: Organization and Stakeholders

PPS 1.01 Accounting Department Policy and Procedure Statement System

PURPOSE
The Accounting Department 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. 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-San Marcos. 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 Accounting Department adheres to all UPPS, APPS and College of Business Administration PPS plus 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 College of Business’ Policy and Procedure document:

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 departmental Policy and Procedure Statements are issued at the discretion of and are subject to the final approval of the Chair with consultation with the Dean of the College.

2. The departmental Personnel Committee will establish a review cycle for each approved policy and procedure statement in the department with substantive review by the departmental governance committee every five years.
In general, 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 60 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 their recommendations to the chair and departmental faculty. In cases of substantial disagreement with college PPS, the chair may bring the matter to the attention of the college.

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

A. Preliminary informal review of the draft PPS by the chair, with possible revisions,
C. Review of the draft PPS by the departmental voting faculty,
D. Final review and approval by the chair.

5. If the 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. 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.