The following are the Policies and Procedures for the Accounting Department. The Accounting Department is the only Department that has written rules that differ from those posted on the McCoy College website (presented below Accounting’s PPSs).

Accounting Department:

The Accounting Department complies with the policies and procedures of the college and university.

PPS 4.05 Lecturers

PURPOSE: Define minimum qualifications, duties and responsibilities of Lecturers

RELEVANT UNIVERSITY POLICIES & PROCEDURES:
http://www.provost.txstate.edu/pps.html

RELEVANT MCCOY COLLEGE POLICIES & PROCEDURES:
http://www.mccoy.txstate.edu/Faculty-Staff/Policies-Procedures/Personnel.html

MCCOY COLLEGE CRITERIA FOR CLASSIFICATION OF FACULTY
http://www.business.txstate.edu/forms/policies/departments/cispps5_01.pdf

POLICIES SPECIFIC TO THE ACCOUNTING DEPARTMENT:

1. Hiring Lecturers will be at the Department chair’s discretion.
2. The Accounting Department adheres to University and McCoy College policies and procedures, but additionally asks for significant service and strongly encourages engagement in creative/scholarly activities.
3. Educational Requirements:
   - Master’s of Accounting/Professional Accounting is preferred.
   - Master’s of Business Administration with a minimum of eighteen graduate hours of accounting course work will be considered.
   - Master’s of Business Administration with less than eighteen graduate hours of accounting course work will be considered; but, the applicant will not teach upper level courses except in very unusual circumstances.
   - An applicant with a Master’s Degree, extensive professional and/or technical experience of significant duration and responsibilities at the time of hiring, and less than eighteen hours of graduate accounting can teach upper level classes in the applicant’s field of expertise.
   - An applicant with a law degree and eighteen graduate hours of accounting course work will be considered.
4. Applicants must be professionally qualified (PQ) under the McCoy College definition and maintain that PQ status during their employment. Departmental expectations for lecturers exceed those required by the University. In addition to their teaching assignments, faculty hired for Accounting Department lecturer positions are expected to (a) engage in creative/scholarly activities on a limited basis and (b) provide professional, departmental, college, and/or University service. Faculty hired for lecturer positions are expected to provide service to their community, profession, department, college, and/or university.

Updated and reviewed May 2012
5. Preference for appointment may be given to applicants who have a current CPA license.

If an applicant is licensed at the time of hire, the applicant will be expected to maintain that same license status during employment. Verification of license renewal is the responsibility of the departmental chair.
6. Secondary preference for appointment may be given to applicants who have additional certifications such as the CMA, CIA, CGA, etc. If multiple certifications are a deciding factor in hiring an applicant, the applicant must be given written notification that continued license renewal is expected during employment.

PPS 4.06 Senior Lecturers

PURPOSE: Promotion of Lecturers to Senior Lecturers. Promotion to senior lecturer signifies departmental commitment to the faculty member in recognition of good service.

ELIGIBILITY FOR PROMOTION TO THE RANK OF SENIOR LECTURER: The department may promote a lecturer to the rank of senior lecturer after six years of full-time teaching at Texas State University-San Marcos. For promotion, the six years of teaching must include teaching accounting courses during each of the twelve fall and spring semesters. A lecturer must maintain PQ status to be eligible for promotion to senior lecturer. Promotion to senior lecturer will require documented and continuous service. Service activities can include service to the community, profession, department, college, and/or university. Promotion will also require an established record of high-quality teaching effectiveness. Promotion of an existing lecturer to a senior lecturer position will not require the department to engage in a national faculty search.

RELEVANT POLICIES AND PROCEDURES:
A. Texas State University-San Marcos Policy and Procedure Statement 7.22 (Section 4) An adjunct faculty is a faculty who is not eligible for tenure. An emeritus faculty is included because he/she surrendered tenure upon retirement. Titles for adjunct faculty include:
1. Lecturer - teaching faculty are hired for one academic year or semester, either on a per course or Full Time Equivalent (FTE) appointment. Lecturer duties are restricted to teaching functions and limited service activities.  
2. Senior Lecturer – teaching faculty are hired on a continuing basis, either on a per course or FTE appointment. Senior lecturer appointments can be made for three year terms, pending successful annual reviews and recommendations to reappoint, renewable annually. Senior lecturers can be reappointed to subsequent three-year terms. Senior lecturer duties will be more expansive than those for lecturers and will include the teaching function and expanded service activities such as academic advising duties. In addition, scholarly/creative activities may be encouraged and allowed but not required.

Specifically the University Requirements include:
1. The department must have a policy in place.  
2. The personnel committee must vote.  
3. The department must send a memo to Academic Affairs asking for approval.  
4. Academic Affairs approves and sends number to Department.  
5. The department will process a change in position PCR to move the faculty member to the new position along with a contracting of temporary faculty form to process the contract.  
6. The department moves funding from old line to new line once change is approved and processed.

POLICIES SPECIFIC TO THE ACCOUNTING DEPARTMENT:
Lecturers should maintain the status of “professionally qualified (PQ)” under AACSB guidelines. Lecturers are not restricted to teaching functions and limited service activities. Lecturers are encouraged to seek many service opportunities, and are encouraged to engage in scholarly/creative activities as these activities may prove necessary to maintain PQ status.

PPS 4.07 Clinical Faculty
Clinical faculty members, neither tenure-track nor lecturers, may be employed as needed by the department. Faculty currently employed by the department as tenure track or lecturer, must apply for any clinical faculty position. Individuals not currently employed may be hired as clinical faculty. If no academic experience, five years of professional experience to at least at a managerial level the level of manager is required. The personnel committee must vote to approve all clinical faculty hiring.
The following requirements must be met to be considered for a position as clinical faculty in either situation.

1. A terminal degree from an accredited program or a masters degree with sufficient professional experience to qualify as professionally qualified. (See xx)
2. A record of, or prior experience to strongly indicate, superior teaching. 3. A background that suggests future practitioner or CPE development research potential.

A clinical faculty will have an academic contract and are expected to teach ten courses per year (undergraduate or graduate level) courses per year (2 courses each summer) or other significant duties. These courses could be in San Marcos, Round Rock or online. A negotiated reduction of the number of courses taught may be considered for significant, year-long service, with a maximum reduction of one course per semester. Service is a major requirement of the position and can include acting as adviser for the department’s student organizations or significant administrative duties. Those currently employed in the department must have their current salary renegotiated before changing to clinical faculty. Salary should be expected to be more than that of lecturers but less than tenure track assistant professors and approximately equidistant to both.

*Updated and reviewed May 2012*

Performance expectations include superior teaching commitment and evaluations, considerable service and research at least as much as professionally qualified faculty. Clinical faculty will have an annual evaluation by the personnel committee and departmental chair prior to contract renewal.

McCoy College

**McCoy College of Business Administration**

**CBAPPS 5.02**
Evaluating Lecturers and Senior Lecturers for Reappointment

**PURPOSE**
The purpose of this document is to establish policies and procedures for the evaluation and reappointment of Lecturers and Senior Lecturers. This annual evaluation of faculty is the responsibility of faculty governance, a duty shared by departmental chairs and departmental personnel committees.

**GENERAL INFORMATION**
Temporary faculty have a significant and important role to play in the operation of the McCoy College. Their role may vary from department to department and sometimes from faculty member to faculty member within the same department. Individual departments should develop their own criteria for evaluation of Lecturers and Senior Lecturers. All faculty should be familiar with CBAPPS 5.01 dealing with McCoy College expectations concerning teaching, scholarly activity and service.

**PROCEDURES**
1. Faculty members, exclusive of per course faculty, who are paid at a rate of fifty percent or more from funds budgeted for faculty salaries should be evaluated every year prior to April 1.
2. The departmental chair will call a meeting of the personnel committee to review Lecturers and Senior Lecturers in the department. Two weeks prior to a meeting, the chair will provide the personnel committee with a current folder on each faculty member being reviewed. The folders will be placed in a convenient place and will contain at least the following items:
   1. an up-to-date vita,
   2. last year's activity report,
   3. student evaluations,
   4. instructional materials, and
   5. all previous reappointment forms.
3. The departmental chair will preside over the reappointment meeting of the personnel committee. After a thorough discussion of the faculty member's teaching, scholarly activity and service, the personnel committee will vote for reappointment or non-reappointment.
4. The chair will meet with each Lecturer and Senior Lecturer to discuss the results of the personnel committee evaluation. This meeting may be done as part of the normal annual review process.