Policy and Procedures for the

Accounting Department,

McCoy College of Business, Texas State University San Marcos

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.

**PPS 1.02 Discrimination/Diversity & Multicultural Policy**

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

**PPS 1.03 Membership on Standing Committees**

**PURPOSE**
The purpose of this document is to establish policies and procedures governing standing committees within the Accounting Department of the College of Business Administration. The department follows college policies but differs in required committees and composition.

**COMMITTEES**

*Governance Committee*
The committee coordinates the evaluation and revision of Accounting Department PPSs, reviews the mission statement at least every two years to ensure it reflects our unique mission and coordinates with the college and university’s mission statements. It also considers suggestions
for change of the mission and/or PPS from any faculty member or other stakeholder, including students, provides counsel to the chair and the department on policy issues and coordinates votes of the faculty on any major revision of the mission or policy issues. The Faculty Senator or Liaison will chair the committee consisting of four faculty representing lecturers, tenured and untenured faculty. The chair of this committee is responsible for the oversight of all departmental voting.

**Curriculum Committee**
All faculty act on undergraduate policies and curriculum issues. Faculty teaching graduate classes act on graduate policies and curriculum issues. See College PPS for criteria necessary to be considered a graduate faculty member.

**Graduate Admissions Committee**
Appointed by the chair, tenured and tenure-track graduate faculty are eligible to serve on the graduate admissions committee. See Departmental PPS 2.04.02, student selection.

**Research Program Committee**
The Departmental Research Enhancement Program Committee reviews the journal quality list annually. Two tenured and one tenure-track member, all academically qualified as defined by AACSB, will typically serve on this committee. The chair will select the committee chair and two members.

**Personnel Committee**
The committee monitors progress on lecturers and untenured faculty, reviews the documentation of candidates for promotion and/or tenure, discusses each candidate and votes by voice or paper ballot to approve or disapprove each candidate. The committee is composed of tenured faculty. The Department chair is a non-voting member, but will cast a deciding vote to break any ties.

**Scholarship Committee**
Coordinating with the college scholarship committee, the departmental undergraduate scholarship committee evaluates applications and awards department-level scholarships. The scholarship committee chair serves on the college scholarship committee. The committee will separately award any departmental undergraduate and graduate scholarships according to individual scholarship guidelines. The committee consists of the committee chair and one representative from each of the tenured, tenure-track and lecturer faculty.

**Assessment Committee**
The committee selects and implements assessment methods. It coordinates the assessment of the quality of all undergraduate and graduate educational programs, works with the college undergraduate curriculum committee and the college graduate policies committee to evaluate approaches to assessing student learning outcomes. It collects and reports results of course embedded assessments of learning goals. It develops, distributes and tabulates surveys designed to collect assessment data from stakeholders. These include current and graduating students, alumni, employers, faculty and others, as necessary. Results and recommendations are reported
to the college undergraduate curriculum and graduate policies committees and CBAC when requested.

**Strategic Planning Committee**
Consisting of at least one representative from each category of faculty (full, associate, assistant professors, and lecturers) this committee develops and reviews departmental strategic goals ensuring that departmental goals compliment those of the college and the university.

**PPS 1.04 Student Organizations**

This policy statement addresses departmental student organizations and their relationship to the Department of Accounting. The major components of this process are:

1. Objective (Purpose) of student organizations
2. Formation
3. Membership
4. Advisers
5. Activities of Members

Objective: The student organizations exist to provide professional, service and social activities for accounting majors and to assist the Department of Accounting in its mission.

Formation: Proposed student organizations seeking sanction by the department must submit documentation of their purpose and how it advances the mission of the department, required petitioning documents if requesting national or international affiliations, a proposed slate of officers, evidence of an interest by student members, schedule of activities for the upcoming school year and a letter from their proposed faculty adviser indicating acceptance of that role. The chair and personnel committee must consent to accept any student organization before formal organization.

Membership: Membership in the organization is limited to students currently enrolled as an accounting major (undergraduate or graduate) at Texas State University San Marcos during the current semester. Other requirements and/or extending membership to other majors may be possible to abide by national or international requirements of a specific organizations.

Advisor: A member of the accounting department faculty must be willing to serve as adviser to each organization to ensure that it complies with all university and college policies and procedures for maintaining the status as a university recognized student organization.

**PPS 1.05 Advisory Board**

**PURPOSE**
This policy statement addresses the organization and role of the Department of Accounting Advisory Board. The major components of this process are:

1. Objective (Purpose) of the Advisory Board
2. Nomination of Members
3. Meetings
4. Term of Office of Board Members
5. Activities (Expected Duties) of Members

OTHER RELEVANT POLICIES

UPPS 03.05.01, Soliciting, Accepting and Processing Gifts and Grants from Private Sources
AAPPS 1.02, Guidelines for the Formation of College Advisory Councils at College Level and Below

OBJECTIVE (PURPOSE) OF THE ADVISORY BOARD

Consistent with UPPS 03.05.01 and AAPPS 1.02, the Advisory Board of the Department of Accounting exists for the purposes of –

• Providing real-time professional practice input with respect to matters of curriculum, personnel, student advisory and placement services, and such other matters as may be requested by the departmental chair from time to time; and
• Spearheading such development and fundraising initiatives as may be requested by the departmental chair from time to time, and initiating proposals for such activities in order to assist the departmental chair.

NOMINATION OF MEMBERS

Advisory Board membership shall be at the pleasure of the departmental chair, who shall nominate, accept nominations, and remove members. Subject to such exceptions as determined by the departmental chair, the following criteria shall guide the nomination and removal of members:

• The Advisory Board shall consist of not more than thirty (30) active members.
• Members of the Advisory Board generally shall represent different professional practice firms, corporations, not-for-profits, governmental agencies and other external stakeholders.
• Members of the Advisory Board who fail to attend scheduled meetings or otherwise fail to actively participate in Advisory Board functions shall not be retained as members.

MEETINGS
The departmental chair shall call meetings of the Advisory Board at least once a year. Faculty and/or student organization representatives shall attend Advisory Board meetings as determined appropriate by the departmental chair.

TERM OF OFFICE OF BOARD MEMBERS

Advisory Board members shall be invited to become members with the express expectation that they shall remain and serve as active members for a minimum of two years. No formal renomination or reappointment process shall be necessary with respect to members actively serving. Notwithstanding the foregoing, continued service of any member of the Advisory Board is at the pleasure of the departmental chair.

ACTIVITIES (EXPECTED DUTIES) OF BOARD MEMBERS

Consistent with the stated objectives (purposes) of the Advisory Board, the following non-exclusive duties and services to the Accounting Department are expected of members:

- Provide input to the departmental chair with respect to the development and continual review and refinement of curriculum offerings.
- To the extent consistent with state and federal law and Texas State University policies, provide input to the departmental chair with respect to personnel matters. This shall include assisting the departmental chair in the identification of potential new full-time, part-time, and adjunct faculty members.
- Affirmatively assist the departmental chair with fundraising activities, including, as appropriate, the provision of firm gifts and grants.

PPS 2: Program and Course Offerings

PPS 2.01 Blank

PPS 2.02 Undergraduate and Graduate Advising

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

PPS 2.03 Syllabus Preparation and Distribution

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

PPS 2.04 Planning, Developing, Monitoring and Assessing Undergraduate Curricula

The Accounting Department complies with the policies and procedures of the college and university.
PPS 2.04.01 Curriculum Process and Procedure and Student Selection in Department of Accounting

The Department has a curriculum committee with all faculty represented as specified in PPS 1.03. The department elects a tenure-track faculty member to the college curriculum committee. Often, this is the same individual that chairs the departmental curriculum committee.

A comprehensive review of curriculum and programs will take place every five years. Changes in the accounting curriculum originate in the department. Changes in the curriculum become necessary due to changes in the profession, GAAP, and professional examinations. Input is also provided by faculty, the accounting department advisory board, and student exit surveys. Course changes that are considered substantive and program changes must be approved by the department curriculum committee, then are subject to college and University approval as specified in the relevant University and college PPSs.


Minor changes in courses require approval by the Department curriculum committee, and may require approval by the College curriculum committee. These changes are effective for the following semester. Choice of texts will be left to the faculty teaching the course. Generally, faculty teaching different sections of the same course will use the same text and cover the same topics.

http://www.mccoy.txstate.edu/Faculty-Staff/Policies-Procedures/Administrative/contentParagraph/0/content_files/file9/CBAPPS2_04.pdf

The department has two courses that are included in the core curriculum for the McCoy College of Business. Changes to these two courses (ACC 2361 and ACC 2362) receive additional input from the college curriculum committee and potentially from the college faculty as-a-whole.

Additionally, the department has one course (ACC 2301) that is included in the business minor. Changes to the minor may involve changes to this course which may require input from the College administration or faculty.

PPS 2.04.02 Student selection

The department follows the policies and procedures of the university and college. Additionally, the Department of Accounting Graduate Admissions Committee reviews applications and with the chair selects students for the Masters of Accounting program. Appointed by the chair, the committee considers the contents of the application packet with particular emphasis on GMAT scores, overall GPA and grades in upper level accounting courses and work experience. The committee, working with the chair, select those applicants to be admitted to the masters of
accountancy program. The goal of the committee is to admit students with high potential to for a successful professional career in accounting.

PPS 2.05 Graduation Certification

Graduation Certification

The Department follows the university and college policies and procedures except as noted below:

Students graduating with an undergraduate degree in accounting must have achieved minimum grade point averages as follows: 2.00 Texas State GPA, 2.25 business GPA (consisting of the business core, courses required for the major, and restricted business electives), and 2.25 GPA in upper level accounting.

Students enrolled in accounting graduate programs are encouraged to maintain a minimum of a 3.0 GPA; however, two C or lower grades are permitted. A third C or lower grade will cause the student to be dropped from the program. Repeating a course and earning a higher grade does not remove the original grade from the above calculation.

To successfully complete the Masters in Accountancy program, students either (1) must earn at least a score of 75 on the departmental exit exam, or (2) pass at least one part of the CPA exam before graduation. To successfully complete the Masters in Accounting and Information Technology program, students must earn at least a score of 75 on the departmental exit exam.

PPS 2.06 Participation/ Supporting Faculty, Voting at College Faculty Meetings

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

PPS 2.07 Planning, Developing, Monitoring and Assessing Graduate Curricula

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

PPS 3: Teaching/Research/Service

PPS 3.01 Office Hours for Faculty

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

PPS 3.02 Grades and Grade Change
The Accounting Department complies with the policies and procedures of the college and university.

**PPS 3.03 Academic Honesty**

The Accounting Department complies with the policies and procedures of the college and university. Additionally, the departmental chair should be kept informed of all violations.

**PPS 3.04 Faculty Mentoring**

A new departmental faculty member will be matched with a senior faculty member who will act as mentor. The mentor is expected to guide new faculty by explaining the departmental culture and processes, observing classroom teaching, making suggestions about teaching, research and service and answering questions. If requested by the chair, the mentor will provide the chair with at least one written review of their mentee each school year.

**PPS 3.05 Faculty Travel Guidelines**

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

**PPS 3.06 Secretarial/Student Assistance and Support**

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

**PPS 3.07 Allocation of Summer School Teaching**

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

**PPS 4: Personnel Recruitment, Appointment and Activities**

**PPS 4.01 Faculty Recruitment**

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

**PPS 4.02 Consulting and Other Outside Activities**

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

**PPS 4.03 Appointment to Graduate Faculty**
The Accounting Department complies with the policies and procedures of the college and university.

**PPS 4.04 Accounting Department Developmental Leave Policy**

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.
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.
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.

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

**PPS 5.01 Faculty Evaluation**

The Accounting Department complies with the policies and procedures of the college and university. Faculty members are expected have a commitment a high quality of teaching and a willingness to work to serve their department, college, university and profession plus a personal sustained research agenda. The Department considers all aspects of a faculty member’s obligations in these areas during annual evaluations as well as in reappointment and tenure/promotion decisions.

Specifically, the department follows the annual performance review/merit criteria below.

**PPS 5.02 Evaluation Non-Tenure Track Faculty for Reappointment**

The Accounting Department complies with the policies and procedures of the college and university. If an instructor wishes to respond formally to comments from senior faculty following evaluation meeting and/receipt of evaluation documents, submission of rebuttal comments should be delivered to the chair and the personnel committee within two weeks (10 business days) of the evaluation or receipt of evaluation.

**PPS 5.03 Evaluation Tenure-Track Faculty for Reappointment**

The Accounting Department complies with the policies and procedures of the college and university. If an tenure-track faculty wishes to respond formally to comments from senior faculty following evaluation meeting and/receipt of evaluation documents, submission of rebuttal comments should be delivered to the chair and the personnel committee within two weeks (10 business days) of the evaluation or receipt of evaluation.

**PPS 5.04.01 Merit/Performance Policy**

When rating an individual in each category, a chair will rely upon documentation gathered by the Department/College and that provided by the faculty member in the Faculty Activity Report.
The documentation will be compared with the guidelines below to rate the individual. Faculty members are encouraged to self-evaluate themselves in writing in all three categories. The Dean and the chair will confer on faculty performance evaluations in the Spring semester. The evaluations will be discussed between the Chair and faculty as part of the feedback process. The weights given to each area for tenured and tenure track faculty are 40% teaching, 40% scholarly/creative and 20% service; for lecturers and clinical faculty the weights are 40% teaching, 20% scholarly/creative and 40% service. (Research for lecturers is encouraged but not required. See PPS 5.07 for AQ/PQ.)

**Teaching Designations**

*Category 1 (3 points).* A faculty member who is clearly excellent in the classroom compared with his or her peers. Peer evaluations, if available, rate this faculty member an excellent instructor, with an excellent understanding of the course material and demonstrated motivation or interest in teaching this course. This person exhibits most of the following traits: is rated “significantly above average” or “above average” by students in a preponderance of evaluations of classroom performance combined with indications of intellectual rigor suitable for the course content; demonstrated enthusiasm and depth of understanding for the subject matter; stimulates students of varying abilities; attends seminars or colloquia for improvement; tries new pedagogical methods and technologies in the classroom; shares successful techniques with colleagues; prepares thorough and challenging course syllabi, course materials and examinations; returns examinations and assignments with comments in a timely manner; is punctual and prepared for class and is readily available to students outside class time for discussion and counseling.

*Category 2 (2 points).* A faculty member in this category performs satisfactorily and provides intellectual rigor suitable for the course content. Peer evaluations, if available, rate this faculty member as demonstrating some intellectual depth of understanding of the course material, but suggest that more should be present. Student evaluations rate this faculty member as an “average” teacher showing neither extremely good nor extremely poor qualities, but demonstrates reasonable competence and depth of understanding of the course material. Students learn from this faculty member at a level commensurate with the level of the course, but would benefit more if the faculty member spent more time in preparation and organization of lecture materials and presentation, a wider variety of classroom methods and more innovation in the classroom. This faculty member would benefit from developing behaviors such as those described in “Category 1.”

*Category 3 (1 point).* A faculty member whose teaching needs considerable improvement and observation. Peer evaluations, if available, rate this faculty member as not demonstrating an intellectual depth of understanding of the course material, lack of motivation or interest in
teaching this course. Student evaluations consistently rate this faculty member as “below average” with some of the following performance problems: does not use class time wisely, shows little enthusiasm for the subject matter or classroom interaction, does not return examinations and assignments in a timely manner, does not manage the classroom well, is not available to students, and habitually misses classes, is late for class, or is ill-prepared. This level of performance often leads to student complaints, but with direction and improvement, this faculty member could become a satisfactory teacher. A faculty with consistent ratings in this category without improvement should not be considered for “performance” or “merit pay.”

Category 4 (0 points). A faculty member whose teaching performance is not acceptable. Peer evaluations and suggestions are ignored. Student evaluations consistently rate this faculty member as “below average.” Perceptions are that this person does not seem prepared for classroom activities, does not seem current on the subject matter and suffers from other problems mentioned in “Category 3.”

Intellectual Contributions Designations

Only intellectual contributions since the last evaluation (for merit this would suggest activity since the last merit adjustment) should be included in a faculty member’s performance evaluation. Both output during the performance review period and activity that will result in output in a later period are evaluated.* Scholarly publications which result from consulting, professional development activities and both internal and external grant activity are encouraged. *Note that peer-reviewed journal (PRJ) activity is included only when it is in print (published) and when the journal is on college/department’s journal list. Publication quality will be assessed based on the journal quality list in place at the time of manuscript submission. Faculty members planning to submit a manuscript to a journal not on the college/department journal list are encouraged to petition to have the journal added to the list (if appropriate quality) through the process set out by the McCoy Research Committee. Publications in journals not included in the college/department journal list will be categorized as an Other Intellectual Contribution (OIC). Definitions of PRJ and OIC are as defined by AACSB and McCoy Colleges CBAPPS.

Multiple presentations based on the same paper will not be considered in merit decisions.

Category 1. A faculty member whose scholarly productivity is considered outstanding by peers. This must include one or more publications in a highly rated refereed journal A+ (including an education or professional journal). Generally this would also include one or more than one of the following in any combination: publications in mid-tier or lower journals, funded external grants, refereed proceedings from scholarly meetings, research monograph, textbook, scholarly book or chapters for a scholarly book. Only rigorously peer reviewed acceptances at regional, national or international conferences are considered. Nationally recognized peer reviewed professional presentations will be considered as being of a higher caliber than those appearing at the peer
reviewed regional level. However, in no case are presentations or proceedings considered as equal to peer reviewed publications in quality journals.

**Category 2.** A faculty member whose scholarly activity is good. This must include at least one publication in a mid-tier journal (B). This may include at least one of the Category 1 activities and one or more of the following: material published as part of a textbook; papers published in trade journals and/or non-referred journals; refereed proceedings from professional meetings, case studies with teaching notes; external grant proposal submission, funded university-level research grant, the creation of generally available instructional software, papers under revision as result of peer review and journal editor instructions to revise and resubmit, plus evidence of other scholarly activity. However, the sum total of all activity is not equivalent to that of an “outstanding” faculty member.

**Category 3.** A faculty member who is clearly active, with one or more written pieces, such as university-level research grant proposal submission, unpublished papers presented at conferences, panel discussions, published book reviews, in-house publications and working papers, papers sent out for review plus other scholarly activity.

**Category 4.** A faculty member who exhibits little or no scholarly activity. For example, a presentation at an “in-house” colloquium, a funded School of Business research grant and a completed manuscript that is under in-house review but is not yet submitted for external journal editor review.

**Implementation:** For tenured and tenure track faculty, each top and mid-tier peer reviewed journal article, 1 point. For each OIC and lower tiered publications, 0.25 points up to a maximum of 1 total for OIC. For non-tenure track faculty, each peer reviewed journal article (as long as the journal is on the department or a college journal list), 1 point. For each OIC, 0.25 points up to a maximum of 1 total for OIC. A maximum total of 3 points is available in research or scholarly for all faculty.

**Service Designations**

Internal service activities are an integral part of faculty responsibilities and essential for an academic department that maintains strong relations with stakeholders and stays professionally current. As part of their obligations as members of the department, all full-time professors and lecturers are expected to provide meaningful service of value to the department, college, university, profession and/or community. This includes participation at scheduled faculty meetings, annual attendance at graduation, student organization professional meetings, honor society inductions, Awards Day and other designed representations for the department. Examples
include committee work for the university, school and department; maintaining or improving accreditation documentation, contributing to department and faculty councils; serving as faculty advisor to students groups, developing new programs; participating at open houses; coordinating departmental functions; and keeping the department updated on technology, etc.

Service activities outside the University include active participation in academic and accounting/information systems professional organizations, professional contributions to organizations, teaching in professional development programs, and consulting with the local/area business community. It may also include improving relations with alumni, as well as current and potential recruiters and donors, many of whom are alumni. Other service activities outside the university would include “community service” activities that enhance the reputation of the Department, College and/or University. The individual faculty member must substantiate the quality of his/her time spent and contributions in the service area.

*Category 1 (3 points).* A faculty member who is recognized as outstanding in the quality and quantity of service. The faculty member’s service adds value to this institution. This faculty member seeks out opportunities to contribute to the Department, School or University, attends scheduled university, school and department meetings, and regularly participates in many of the activities listed above or intensely contributes in a few of them. This person willingly accepts teaching and service assignments as dictated by the departmental, school and university needs.

*Category 2 (2 points).* A faculty member who is recognized as very good in the quantity and quality of service. The faculty member’s service adds value to this institution. This faculty member volunteers for projects occasionally, attends scheduled university, school and departmental meetings, open houses, etc., is willing to serve when asked, and makes some contributions in many of the activities listed above or regularly contributes in a few of them. This person accepts teaching assignments as dictated by departmental, school and university needs.

*Category 3 (1 point).* A faculty member who does what is asked of him/her, but little more.

*Category 4 (0 points).* Not acceptable, a faculty member who provides minimal to no service. This person does not consistently exhibit the behaviors outlined under “Category 3.”

**PPS 5.04.02 Policy Statement for Practitioner Journals for Tenure and Tenure-Track Faculty**

To be awarded tenure or promotion, quality scholarly publications are required. No number of below mid-tier publications or practitioner journals will be sufficient to obtain tenure if rigorous research in well-regarded scholarly publications is not present. Single authored publication in quality scholarly journals is encouraged, particularly for promotion to professor. The department recognizes the benefit of publications by its faculty in accounting practitioner journals and, as
such, includes those journals within its journal ratings. It has been noted, however, that some practitioner journals are only reviewed by an internal editor rather than being externally peer-reviewed. For promotion, tenure, and merit purposes, externally peer-reviewed papers carry greater weight than papers solely reviewed in-house. Confirmation of an external review process can be evidenced by the review comments provided to the author; faculty should retain such review comments in the event that such evidence is requested. The ranking assigned a journal at the time a manuscript is submitted will be the ranking used in determination of promotion, tenure, and merit, even should those rankings subsequently change by department vote. The occasional inclusion of an editor-reviewed article is considered acceptable as part of the entire research portfolio, but editor-reviewed articles to the exclusion of externally peer-reviewed articles is not considered acceptable for promotion, tenure, and merit processes.

PPS 5.04.03 Process for Changing the Rating of Journals and/or Deleting Journals from the Active Journal List

The department should review its journal list at least once every two years to determine whether all the journals on that list should remain. The following questions should be asked by faculty when making a deletion:

1. Is the journal currently being published? If no, the journal should be removed from the list with no faculty discussion.

2. To lower the rating of a journal: Faculty should consider whether circumstances have changed sufficiently to cause either a downward adjustment of the current rating or the elimination of the journal from the Active Journal List. Items such as the following should be considered in this regard:
   a. A detrimental change in journal publisher, publishing university, or members of the editorial board
   b. A significant increase in acceptance rates
   c. A new policy of flat rate or per-page publication fees
   d. A significant decrease in article quality
   e. A new policy that links conference attendance with article publication
   f. The journal is no longer available through a recognized database.
   f. New information on how external parties (such as compilation indices) have ranked the journals that indicate our rating is too high

3. To raise the rating of a journal: Faculty should consider whether circumstances have changed sufficiently to cause a positive adjustment of the current rating of the journal on the Active Journal List. Items such as the following should be considered in this regard:
   a. A positive change in journal publisher, publishing university, or members of the editorial board
   b. A significant decrease in acceptance rates
   c. A significant increase in article quality
d. New information on how other parties (such as compilation indices) have ranked the journals that indicate our rating is too low

e. Newly promulgated criteria such as external peer-review

Proposals for journal deletions or changed ratings, with appropriate reasoning and suggested rating, should be sent to a designated member of the Departmental Research Committee, who will then circulate the proposals to tenured and tenure-track Accounting faculty. Faculty will have two weeks to review such proposals. Faculty should vote (1) to approve the proposed addition or change and rank of the journal if necessary, (2) to disapprove the proposed change or (3) abstain from the process. Votes should be placed in the ballot box in departmental office. Sixty percent of the tenured and tenure-track faculty must cast a vote with the majority voting for the change for it to be accepted. Should a journal receive a negative vote, it can be readdressed for consideration at the next scheduled faculty meeting.

**PPS 5.04.04 Process for Adding Journals to the Active Journal List**

The information on journals listed in some publication sources, such as Cabell’s, is self-reported by those journals. While such information may be useful in determining whether a journal should be added to the department’s Active Journal List, additional information may be helpful. The following questions should be asked by faculty proposing to add journals to the department’s active list:

1. Is the journal currently published? If no, the journal should not be added.
2. Is the journal publisher or publishing university known and respected in the field?
3. Are you familiar with the journal title from your academic readings or research?
4. Does the journal publish research that is content-specific to the accounting discipline? (This question does not mean to imply that the journal cannot additionally publish research outside the discipline of accounting.)
5. Does the journal publish research that is within the scope of CBAPPS 5.05 and AACSB Standard No. 31?
6. Have you cited articles from the journal in your previous research?
7. Have you or has someone you know published in the journal?
8. Have you or has someone you know made, or considered making, an article submission to the journal?
9. Do you or does someone you know read the journal?
10. To your knowledge, are the articles published in the journal externally peer-reviewed? Does the journal publish research that is peer-reviewed prior to publication by an independent editorial board or committee widely acknowledged as possessing expertise in the field?
11. Would the self-reported acceptance rate be considered a “reasonable” one for a high quality journal?
12. Does the journal **not** charge a publication fee (either a flat fee or a per-page fee)?

*For journals that are new publications:*

13. Is the journal publisher or publishing university known and respected in the field?
14. Do the journal guidelines indicate that research that is content-specific to the accounting discipline will be published? (This question does not mean to imply that the journal cannot additionally publish research outside the discipline of accounting.)
15. Do the publication guidelines for the journal indicate the use of external peer reviewers?
16. Are the members of the editorial board listed and would you consider that their credentials (such as degree, place of employment, and publication history) would allow them to provide reasonable peer-reviews?
17. What ranking is proposed for this journal, if accepted?

To present a journal to the faculty for addition to the Active Journal List, the majority of these questions should be answered in the affirmative. Proposals for journal additions, with appropriate reasoning, should be sent to a designated member of the Departmental Research Committee, who will then circulate the proposals to tenured and tenure-track Accounting faculty.

Faculty will have two weeks to review such proposals and vote. Votes should be placed in the ballot box in departmental office. Sixty percent of the tenured and tenure-track faculty must cast a vote with the majority voting for the change for it to be accepted. Should a journal receive a negative vote, it can be readdressed for consideration at the next scheduled faculty meeting.

Voting for additions to the list will occur in two phases.

(1) Addition of the indicated journal to the journal quality list: Faculty will vote approval or disapproval, or abstain from voting.

(2) Ranking: the faculty will vote to approve or disapprove the proposal or abstain from voting.

**PPS 5.04.05 Research Guidance for Promotion and/or Tenure**

During the tenure process, the research of tenure-track faculty will be evaluated by the tenured faculty. Such evaluations will, in some ways, be subjective. However, to help ensure that the tenure-track faculty and the tenured faculty have the same basic perspective, the following guidelines are provided to help tenure-track faculty understand what the tenured faculty believe are important research-relevant criteria in the process toward tenure. These guidelines are meant to encourage tenure-track faculty to engage in the types of research efforts that are most likely to withstand critical review by department, college, and university colleagues.

For the greatest potential of success in the tenure process relative to research, a tenure-track faculty member should

- Engage in research that makes a valuable and relevant contribution to the academic or professional body of accounting knowledge—either through the provision of new knowledge or the extension of existing knowledge.
- Publish in peer-reviewed journals ranked in the top or mid-tier of the Departmental journal quality list.
• Thorough literature reviews and rigorous methodology are indications of quality.
• Engage in research that supports his/her teaching area(s).
• Gain exposure for his/her research by publishing in a diverse portfolio of high-quality journals.
• Be engaged in sole-authored research in addition to co-authored research. When engaged in co-authored research, a tenure-track faculty member should strive to work with a variety of co-authors rather than relying on a small, select number of colleagues.
• Publish in high-quality journals in which that faculty member has no vested interest (such as being part of the editorial board).
• Publish in journals that focus primarily on accounting rather than general business (or other business disciplines) topics.
• Have a research portfolio that demonstrates competency with more than one research technique or methodology (empirical, archival, experimental, constructive, and conceptual as well as quantitative and qualitative).
• Demonstrate a sustained pattern of research.

PPS 5.05 Tenure/Promotion Policy

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

PPS 5.06 Workload Policy

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

PPS 5.07 Criteria for Academic and Professional Qualifications

This faculty management policy states the criteria for classifying a faculty member as academic or professionally qualified.

Academically Qualified (AQ) Status:

Initial AQ status: Academically qualified (AQ) status is established by any one of the following:

1. An academic doctoral degree in the area in which the individual teaches.
2. A doctoral degree in a business field, but primary teaching responsibility in a business field that is not the area of academic preparation,
3. A doctoral degree outside of business, but primary teaching responsibilities that incorporate the area of academic preparation, with maintenance of active involvement in the area of teaching responsibility.
4. A doctoral degree outside of business and primary teaching responsibilities that do not incorporate the area of academic preparation, with additional coursework or personal study necessary to verify adequate preparation for teaching in the area of responsibility.
5. A specialized graduate degree in taxation, either through a graduate degree in taxation or graduate degree in law and accounting, for the purposes of teaching taxation.
6. Substantial specialized coursework in the field of primary teaching responsibilities, but no research doctoral degree.
Maintenance of AQ status: Academically qualified (AQ) status is maintained by continuing development activities that sustain academic qualifications, to include two or more peer reviewed journal articles in addition to other intellectual contributions or professional development activities within the last five years.

*Other Intellectual Contributions* (examples include):
Scholarly books, non-peer-reviewed journal articles, book chapters, published book reviews, funded research grants (external to the college), scholarly monographs, textbooks, peer-reviewed proceedings, peer-reviewed case publications with instructional materials (not in peer-reviewed journals), study guides, peer-reviewed paper presentations, invited presentations, instructional software, publicly available material describing the design and implementation of new curricula or courses, technical reports related to funded projects, publicly available research working papers, and documented works in progress.

*Professional Development Activities* (examples include):
Relevant journal and/or other business publication editorships and/or editorial board/committee service, consulting activities that are material in terms of time and substance, faculty internships, sustained professional work supporting qualified status, leadership positions in recognized professional/academic societies, advanced academic coursework, relevant, active service on boards of directors, documented continuing professional education experiences, and significant participation in professional and/or academic conferences.

**Professionally Qualified (PQ) Status:**

*Initial PQ status:* Professionally qualified (PQ) status is established by at least a master's degree in a field or discipline related to teaching responsibilities and substantial, sustained relevant professional experience. In order to assure the degree of experience, prior to initial recognition of the PQ status of a faculty member, the McCoy College of Business Administration Council (CBAC) may review the background and relevant documents supporting PQ status, and make its recommendation to the dean as to the appropriateness of the designation. The dean of the McCoy College may approve, modify, or disapprove the CBAC recommendation.

*Maintenance of PQ status:* Professionally qualified (PQ) status is normally maintained by substantive and sustained activities which support the affirmative determination of the faculty member’s currency and relevance in the teaching field. Specifically, during the five year period prior to the date of review, faculty designated as professionally qualified should demonstrate significant professional experience, additional academic preparation, or other professional development activities linked to the teaching field. PQ status may be maintained by having been professionally and privately engaged full time in the area of teaching responsibility during at least one year of the five year period, or inclusion of at least two, which may be of the same category of activity, of the following related to the area of teaching responsibility:

1. Substantive involvement at an appropriate level of managerial responsibility in a public, private, or not-for-profit enterprise, or professional or pro-bono consulting;
2. Certification, or maintenance of certification through continuing education, or credentials directly related to the area of teaching responsibility;
3. Meaningful presentation of scholarly papers at professional or scholarly meetings, workshops, or seminars;
4. Professional education presentations or training to others within the profession which is the subject of the PQ status;
5. Securing and successfully completing an external grant, requiring submission of a final report;
6. Substantive involvement in regionally or nationally recognized for-profit or not-for-profit, public or private corporation, organization, or enterprise;

7. Publication of scholarly work in peer-reviewed proceeding of a scholarly meeting or conference;

8. Journal or business publication editorships or editorial board or committee service;

9. Internships and position shadowing;

10. Advanced academic coursework supporting the area of teaching responsibility;

11. Significant participation in professional or academic conferences.

Recognizing the broad sweep of possible professional and educational opportunities, the above list of PQ activities is non-exclusive. Evidence of other development may suffice for PQ maintenance if adequate justification is presented. The degree of substance and relevance of any activity, including the above listed activities, is subject to determination and review by the chair of the department to which the faculty member is assigned, as well as the dean of the McCoy College of Business Administration. Satisfaction of AQ maintenance requirements will satisfy PQ maintenance requirements.

The overarching consideration in evaluating activities supporting the maintenance of qualifications is whether such activities are both 1) substantive and at sustained levels, and 2) support currency and relevance for teaching, scholarship, and other mission related professional responsibilities. Although status as Academically Qualified or Professionally Qualified is normally established at the time of hire, a faculty member may be reclassified if, at the time of reclassification, the faculty member meets either the initial or maintenance standard for the revised status. Such reclassification shall be initiated by the chair of the department with the approval of the personnel committee to which the faculty member is assigned, and submitted to CBAC, with all necessary supporting documentation, for review and recommendation. As with an initial proposal of PQ status, the dean of the McCoy College may approve, modify, or disapprove the CBAC recommendation.

ADMINISTRATIVE APPOINTMENTS

Individuals holding faculty status and also holding a significant administrative appointment (e.g., Dean, Associate Dean, or Chair) are encouraged to maintain Academically or Professionally Qualified status. This can be accomplished by engaging in development activities and experiences consistent with a role in administration or by demonstration of currency in development activities relevant to the mission and strategic plan of the College. Administrators must regain traditional AQ or PQ status within five years upon returning to the faculty.

PPS 5.08 Evaluation of Endowed Professors and Chairs

AAPPS 7.15 addresses the university selection, required review, etc. of endowed chairs and endowed professors.

A committee of tenured professors will be appointed by the Accounting Department Chair to review departmental endowed faculty using the criteria below every two years. The committee’s report will be forwarded to the holder of the endowed chair, the Accounting Department chair and the Dean of the McCoy College of Business Administration.

Research expectations:

An endowed research professor designation signifies superior research performance in the past and an expectation of superior research performance in the future as well as significant mentoring of other faculty, particularly untenured faculty.
Quality research: A faculty holding an endowed research position is expected to be a top performer as measured by the quality and quantity of publications. Quality of research is expected to be greater than for tenured and tenure-track faculty members. Quality is evidenced by publications in top quality journals (i.e., those rated as highly recommended by the Department of Accounting) with thorough literature reviews and rigorous methodology. Quantity of research is expected to be greater than for tenured and tenure-track faculty members particularly in situations with reduced teaching requirements.

Mentoring: An endowed research professor should actively assist newly hired faculty to establish a research stream and area of expertise, and act as a resource for current research trends and statistical methodology. Acting as co-author is not included in mentoring.

Teaching expectations:
The student evaluations of endowed research chairs should be at the department average or higher. Rigorous course content is also expected.

Service expectations: Departmental service expectations are the same as would be expected for other full professors. Special McCoy College or University projects outside the department are also expected. Endowed chairs should represent the Department through interactions with the College, University and the business and professional community in a highly professional manner.

To summarize, endowed chairs are expected to provide the leadership of a senior scholar in all the above areas to the department and college.

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

   TEXAS ETHICS COMMISSION
   A GUIDE TO ETHICS LAWS
   FOR STATE OFFICERS AND EMPLOYEES
   [link](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:
   [link](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.
   [link](http://www.mccoy.txstate.edu/Faculty-Staff/Code/contentParagraph/0/content_files/file/code%20of%20faculty%20conduct.pdf)

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

   **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