

DEPARTMENT OF ACCOUNTING

ANNUAL EVALUATION GUIDELINES

(Approved by Faculty Vote on November 4, 2009)

PROMOTION AND TENURE GUIDELINES

(Approved by Faculty Vote on November 4, 2009)

REVIEW DATE FOR ANNUAL EVALUATION GUIDELINES *(WHICH INCLUDES THE CHRONIC LOW ACHIEVEMENT STATEMENT AND THE PROFESSORIAL PERFORMANCE AWARD): 11/2014

REVIEW DATE FOR PROMOTION AND TENURE GUIDELINES*: 11/2014

Richard L. Ott, Department Head

Date signed: 11/05/2009

Yar M. Ebadi, Dean

Date signed: 11/05/2009

Ruth Dyer, Interim Provost

Date signed: 11/06/2009

**Each academic department is required by University Handbook policy to develop department documents containing criteria, standards, and guidelines for promotion, tenure, reappointment, annual evaluation and merit salary allocation. These documents must be approved by a majority vote of the faculty members in the department, by the department head or chair, by the dean concerned, and by the provost. In accordance with University Handbook policy, provision must be made to review these documents at least once every five years or more frequently if it is determined to be necessary. Dates of revision (or the vote to continue without revision) must appear on the first page of the document.*

INDEX

	Page
I. ANNUAL EVALUATION.....	1
A. DEFINITIONS.....	1
1. TEACHING	1
2. RESEARCH.....	2
3. SERVICE.....	4
4. PROFESSIONAL DEVELOPMENT.....	5
B. GUIDELINES FOR THE EVALUATION PROCESS	6
C. EVALUATION CRITERIA	8
D. FACULTY EVALUATION RATING SYSTEM	10
1. TEACHING	10
2. RESEARCH.....	11
3. SERVICE AND PROFESSIONAL DEVELOPMENT	12
E. PROFESSORIAL PERFORMANCE AWARD.....	14
F. MINIMUM-ACCEPTABLE PRODUCTIVITY STANDARDS.....	15
1. PREFACE	15
2. OVERVIEW	15
3. IMPLEMENTATION PROCESS	15
4. MINIMUM-ACCEPTABLE STANDARDS	16
5. SPECIAL CIRCUMSTANCES.....	17
II. GUIDELINES FOR TENURE AND PROMOTION.....	18
A. GENERAL GUIDELINES	18
B. TENURE GUIDELINES	18
C. PROMOTION GUIDELINES	19
III. APPENDIX A: RESPONSIBILITIES OF ASSISTANT PROFESSORS	20
IV. APPENDIX B	22
A. Rating Form for Teaching Effectiveness	22
B. Rating Form for Research Effectiveness	23
C. Rating Form for Service Effectiveness	24
D. Rating Form for Professional Development Effectiveness.....	25

I. ANNUAL EVALUATION

A. DEFINITIONS

The department's policy for faculty evaluation should encourage and reward a broad spectrum of professional activities, with each faculty member's evaluation based on teaching, research (not required of non-tenure-track faculty), service and professional development. These four criteria are described in detail in the following sections. These categories are not intended to be rigid. A specific activity might be listed in one category for one faculty member and in a different category for another depending on the precise nature of the activity.

1. TEACHING

Teaching includes communicating knowledge to students and developing the intellectual foundation necessary to prepare students to continue learning for themselves. Teaching also involves preparing students for entry into professional and scholarly disciplines. Effective teaching is based upon sound scholarship and continued intellectual growth. Faculty should be able to arouse curiosity, stimulate creativity, and develop and organize instructional materials. Academic advising and mentoring of students are valued instructional activities.

During the faculty member's appointment, teaching performance must be measured and demonstrate effectiveness **and/or** continued improvement. The quality of teaching is admittedly difficult to evaluate; however, this difficulty does not eliminate the need for measurement. Accordingly, both internal and external sources of information could be included in the evaluation. The following list is organized into broad categories considered appropriate for assessing teaching effectiveness. This list should not be considered exhaustive; further forms of evidence may be found in the University Handbook.

- A. Instructional evaluations. Faculty will arrange for the administration of surveys to allow student rating of instruction for each course taught and submit the results to the Department Head. Exceptions are permitted in unusual circumstances. Student ratings are not required for team-taught or distance-education courses. A score from a single question on a student rating form should not form the entire basis of teaching effectiveness. Other methods of evaluation include:
 - 1. Graduating senior exit interviews.
 - 2. Alumni evaluations concerning quality of instruction.
 - 3. Performance of students on standardized examinations.
 - 4. Competitive awards or recognition for outstanding teaching.
 - 5. Student feedback to Dean or Department Head. (Which must be documented if considered.)

- B. Curricular management, development, and/or innovations, among which may be:
 - 1. Development of new and/or innovative courses and/or curricula.
 - 2. Innovations in existing courses with respect to content, instructional techniques, or course materials.
 - 3. Development and preparation of courses using alternate methods of instruction, including videotaping, computer facilitation, etc.
 - 4. Coordination of multi-section courses.
 - 5. Team teaching or interdisciplinary teaching.
 - 6. Pedagogical research
- C. Scholastic and/or professional growth that contributes to teaching effectiveness, among which may be:
 - 1. Supervision of independent study, masters' theses, or serving on thesis or dissertation committees.
 - 2. Writing textbooks and text-related materials such as guides, case books, instructor's manuals, games, simulations and test banks, and reviewing such materials.
 - 3. Presentation of workshops and seminars relative to teaching methods and techniques.
 - 4. Consulting services in which one applies his/her area of expertise (within the limits of University policies).
 - 5. Designing, conducting, or teaching local, regional or state executive development programs.
 - 6. Involving students in faculty research projects and consulting activities.
- D. Peer evaluation, defined as a comprehensive, critical review by knowledgeable colleagues of each faculty member's entire range of teaching activities, may serve as an additional source of information for assessing teaching effectiveness.

2. RESEARCH

Research includes a broad spectrum of scholarship and other creative activities that require critical examination and investigation. These endeavors are directed toward discovering new ideas, developing new interpretations of existing ideas, or participating in the application of these ideas. The results of research, scholarship, or creative activity should be shared with others through recognized channels appropriate to the discipline. These outputs may include theoretical and practical scholarship, as well as publication of innovative teaching materials.

A. Publications

1. Journal articles. In the evaluation of journal articles, the primary consideration is the quality of the article and the impact that it has. Additional consideration should be given to the rigor of the review process to which papers are subjected and the stature of the journals. The following classifications may serve as guidelines for evaluating journal quality.
 - a. Publications in the top journals in the field. These include the following:
 - The top general-purpose journals in accounting. *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Accounting, Organizations and Society*, *Contemporary Accounting Research* and *Review of Accounting Studies*.
 - The top journal in each accounting sub-discipline. *Behavioral Research in Accounting*, *Journal of the American Taxation Association*, *Journal of Information Systems*, *Auditing: A Journal of Practice and Theory*, *Journal of Managerial Accounting Research*, *Issues in Accounting Education*
 - Journals demonstrated to be similar to these journals in exposure, rigor and acceptance rate.
 - Equivalent journals in other disciplines.
 - b. Publications in other journals with rigorous review requirements, especially those with acceptance rates of equal to or less than 20%.
 - c. Other, peer reviewed journals.
 - d. Citations and reprints of articles in textbooks.
2. Invited articles. These may be particularly significant since they represent not only publication but professional recognition as well.
3. Textbooks, textbook revisions, reference books, and related materials should be evaluated consistent with their contribution to the field.
4. Published book reviews of scholarship or practitioner books in the field should also be considered a contribution to scholarship within the field and should be evaluated accordingly.
5. Other scholarly output, which should be evaluated by the Department Head related to quality and contribution.

B. Other Scholarship Activities:

1. Presentations at refereed meetings should be evaluated based on the quality of the paper and the rigor of the review process. The following classifications, ranked in order of importance may serve as guidelines for evaluation of such presentations:

- a. American Accounting Association national and sectional meetings and other meetings of similar exposure and rigor.
- b. AAA regional meetings and other meetings competitive paper sessions.
- c. Other symposia: e.g., symposia at other universities and research institutions.
- d. Invited presentations of papers or projects at scholarly meetings.
- e. Presentations at non-refereed meetings.

While the greatest weight should be given for concurrent or stand-alone paper sessions at these meetings, participation in panels, forums and acting as a discussant at these meetings should also carry some weight.

Awards received for “Best Paper” or inclusion in proceedings that publish only selected papers from the meetings should be considered when weighing the quality of the paper.

- 2. The development and acceptance of proposals for research grants. The primary criterion for evaluating faculty efforts in preparing research proposals is the competitiveness of the review process.
- 3. Serving as an editor, on the editorial board, or as a reviewer for a journal or conference.

3. SERVICE

Service activities provide opportunities for faculty to apply professional expertise, to participate in the governance and mission of the university, and to voice positions unique to the department. Excellence in service entails the faculty member’s contribution toward results which reflect favorably on the individual’s academic status and favorably on the department, college, or university. Faculty should document achievements that resulted from their service activity. The evaluation process will place more weight on contribution towards results and much less on mere attendance at committee meetings.

Service responsibilities may be fulfilled in a number of ways, many of which are listed below. Faculty members are not expected to be active in all or even most of these activities. The following list is merely indicative of the variety of services that may be performed. Other areas of service are listed in the University Handbook.

1. Within the University

A. Service to the university and college includes but is not limited to:

- 1. Chairing of, or active membership on, college or university-wide committees or University-controlled organizations.
- 2. Organizing and sponsoring, or participating in, student professional societies and clubs;

3. Directing or participating in activities associated with College or University centers or institutes.
- B. Service to the department includes but is not limited to:
1. Chairing of, or active membership on, departmental standing or *ad hoc* committees;
 2. Assuming administrative opportunities and/or responsibilities;
 3. Participating in and supporting department activities.
 4. Individual counseling and faculty advisor work with students groups.

II. Outside the University

- A. Service to the profession includes but is not limited to:
1. Serving as an officer of professional organizations at all geographic levels;
 2. Chairing of, or active membership on, professional committees at any geographic level;
 3. Developing, organizing, or conducting conferences and/or seminars at any geographic level.
- B. Service to the community directly related to professional and scholarly activities includes but is not limited to:
1. Serving on evaluation teams for business and civic organizations;
 2. Active membership on business or civic boards and committees; and
 3. Speeches to groups as a representative of the department, college, or university.

4. PROFESSIONAL DEVELOPMENT

Professional development activities are efforts an individual undertakes to become capable of better teaching and research. Professional development activity is itself an area that may be evaluated for merit pay purposes. It is not necessarily synonymous with current teaching, research, or service performance because professional development activities may improve future performance. All faculty should be engaged in activities that help maintain or enhance their intellectual capital.

This area encompasses a wide scope of activities, and the following list is merely indicative of the variety of those activities:

1. Participation at academic or professional development meetings.
2. Development of research skills through class attendance and study leaves.
3. Faculty residencies.

4. Self-study toward specific academic or professional objectives. (For example, professional certification, research tools, and increased specialization in particular areas of expertise).
5. Consulting in substantive business problems.

B. GUIDELINES FOR THE EVALUATION PROCESS

In evaluating a faculty member's productivity it is important to avoid distortions caused by arbitrary time periods. Furthermore, faculty activities may extend over many evaluation periods. If credit for the activity is given in only a single period, faculty may be discouraged from engaging in long-term projects.

Generally, annual evaluations should be based on activities in the current period, with the exception of research, as specified in that section of this document.

The evaluation of teaching, research, service and professional development activities should be based on valid supporting material. The Department Head should inform each faculty member concerning the timing of performance evaluations. A suggested procedure for gathering evaluation evidence follows:

Evaluation for Reappointment and Salary Adjustment:

1. At the beginning of the calendar year, each faculty member shall outline goals for the four areas of performance, as appropriate, as described in the next section. These goals shall be discussed with the Department Head, resulting in goals that are mutually agreed upon. A copy of these goals should be sent to the Dean's Office within a month of their discussion.
2. At the end of the calendar year, the Department Head shall request annual faculty activity reports. Activity reports consist of the faculty member's documentation of his or her performance in teaching, research, service and professional development during the past year.

It is the responsibility of the faculty member to gather and organize the documentation for the Department Head. However, the faculty member is not responsible for gathering data such as items A1, A2, A3, A4 and A5 under "TEACHING". Requests by the Department Head for activity reports should be made at a reasonable interval prior to their due date so that faculty members can be complete and clear in their activity reports.

3. The Department Head shall be responsible for the evaluation of faculty member activity reports for purposes of recommending salary adjustments. For the purpose of reappointments of probationary faculty, the activity report will be reviewed by the tenured faculty in the department during a meeting convened for this purpose in accordance with section C50 of the University Handbook. The goal of this meeting will be to provide feedback to the faculty member regarding progress toward tenure for tenure-track faculty and to vote on the issue of reappointment.

4. Each faculty member will review, and must have the opportunity to discuss, his/her written evaluation with the individual who prepared it.
5. Within seven working days after the review and discussion, faculty members have the opportunity to submit written statements of unresolved differences regarding their evaluations by the Department Head to the Department Head and to the next administrative level. In addition, the faculty member may also request a meeting with the Dean for the purpose of attempting to resolve the disagreement. Such a meeting will be convened as soon as possible after the faculty member's meeting with the Department Head.
6. In the event of unresolved differences between the faculty member and Department Head related to the annual evaluation, a committee may be established at the option of either the faculty member or Department Head to provide advice to the Department Head. The members of the committee will be selected as follows:
 - a. One departmental faculty member picked by the faculty member.
 - b. One departmental faculty member picked by the Department Head.
 - c. One faculty member from outside the department who is agreed upon by both the faculty member and the Department Head. This individual will chair the committee.

Individuals asked to serve on this committee may decline if they can provide a reasonable cause. The committee will review materials submitted for evaluation by the faculty member in the area of the unresolved difference(s) and the corresponding portion(s) of the Department Head's evaluation. The committee will provide a written recommendation to the Department Head, with a copy provided to the faculty member, within seven working days of formation. In the event that the recommendation differs from the original evaluation by the Department Head, the Department Head has the option of accepting all or part of the committee's recommendation, or rejecting it. The Department Head should provide the faculty member with either a modified copy of the annual evaluation or notification that no changes have been made within 5 working days of receiving the committee's recommendation. The faculty member then should comply again with steps 4-5 of this process, providing a written statement of unresolved differences if these still exist. In the event that unresolved differences still exist at the end of this process, the Department Head's evaluation, the faculty member's statement and the written report provided by the committee will be forwarded to the Dean for final evaluation.

7. In the event that the responsibilities of a faculty member change during the year, a meeting should be scheduled by the faculty member with the department head to make corresponding changes to their goals and expectations for the year. These changes should be approved using the same process described above.

C. EVALUATION CRITERIA

At the beginning of the calendar year, each faculty member will meet with the Department Head and together they shall set goals for teaching, research, service and professional development performance for the coming year. These goals shall include the specific weights assigned to each performance area. The specific goals should reflect expectations consistent with the level of accomplishment expected of any and all department faculty with the same weight assigned to the particular performance area. The only exception to this requirement should be for tenure-track faculty who, because of past performance below the level necessary to attain tenure and promotion, must establish goals that exceed this level of accomplishment.

This process recognizes that the roles of faculty members within the department may be different, and such difference should be reflected in the evaluation process. The specific combination of weights assigned to the performance areas, and corresponding goals which reflect these weights, may vary depending on the role of the faculty member in achieving the goals of the Department and College, as well as the faculty member's rank. For example, the recommended combinations for tenure-track assistant professors may be different than those combinations for tenured associate professors.

In general, the weights for tenure-track and tenured professors should be set according to the following criteria, to allow better comparison of performance based on time devoted to different activities. Because it is the most easily standardized measure, these weights are based on typical teaching loads.

- Faculty teaching a total of 15 hours with 2 preparations or 12 hours and three preparations (excluding summer courses) who teach no more than one graduate course should have a weight of 50% for teaching.
- Upward or downward adjustments of 5% can be made for each of the following variations from these typical loads (1) added or reduced preparations, (2) added or reduced numbers of courses, (3) added or reduced number of graduate courses (4) new preparations and (5) other factors deemed appropriate by the Department Head.
- Thus, a typical tenure-track assistant professor, who would likely teach 12 hours and two preparations with one of these being at the graduate level, would have a teaching weight of 45% assigned. Assuming a typical weight of 5% for service, and an additional 5% assigned to professional development, this typical assistant professor would have a weight of 45% for research. An associate professor with twelve hours and three preparations, with two at the graduate level, would have a weight of 55% for teaching. Assuming a 5% weight for professional development and 10% weight for service, this associate professor would have a weight of 30% for research.

In addition to these guidelines, the weights should fall within the following ranges.

	Minimum	Maximum
Teaching	30%	60%
Research ¹	20%	60%
Service	5%	30%
Professional Development ²	5%	10%

There are no recommended weights for non-tenure-track instructors. Weights for each instructor will be negotiated with the Department Head.

These predetermined expectations and category weights will serve as the basis for the faculty member's next annual performance evaluation unless an agreement between the Department Head and faculty member is reached to change them, consistent with the goals of the Department and College, during the course of the evaluation period due to unforeseen opportunities or circumstances; for example, if additional teaching responsibilities were added because of an unexpected sabbatical by a colleague. In such instances, both the weights assigned for each area of service should be adjusted, and the goals should be adjusted to correspond to the time commitment implied by these weights.

At the end of the year, the Department Head shall evaluate faculty member performance in each of the four areas of teaching, research, service, and professional development. Performance in each area shall be given a corresponding numerical rating by the Department Head as described in those sections using the following rating scale:

- Significantly exceeds expectations (5)
- Exceeds expectations (4)
- Meets expectations (3)
- Fails to meet expectations (i.e., needs improvement) (2)
- Substantially fails to meet expectations (1)
- Falls below the minimum-acceptable level of productivity (0)

The word "expectations" used in the foregoing should relate to the level of accomplishment expected of any and all department faculty with the same weight assigned to the particular performance area and should also be reflected in the individual's goals established at the beginning of the year. These expectations should be based on the criteria for teaching, research, service, and professional development described earlier in this document. While it is difficult to distinguish faculty performance more finely than these general categories, the department head may assign ratings between categories (i.e. using a continuous scale) to the extent deemed necessary for fairness.

¹ For untenured faculty, the minimum is 40%.

² Continual professional development is expected of all faculty members. Individuals may elect to have development activities evaluated as part of other activities. For example, it might be difficult to separate a consulting assignment that produced a case study and a research paper into teaching, research and professional development activities.

The overall faculty evaluation should be computed as a weighted average of the numerical ratings assigned for the four performance categories, using the weights assigned to each performance category at the beginning of the year.

Consistent with the “minimum-acceptable standards” established by that section of this document, an overall evaluation of “falls below the minimum-acceptable level of productivity” and a score of 0 will be assigned if the evaluation for any of the four categories is “falls below the minimum-acceptable level of productivity.”

Merit pay increases for individual faculty members should be determined by comparing each individual’s weighted overall rating as determined above to those of the other faculty. Individuals with a score of 0, “falls below the minimum-acceptable level of productivity” will not receive a merit pay increase.

In the event that categorical ratings are required for the overall faculty evaluation, the following conversion scale should be used to convert final numerical scores to a categorical rating:

- Significantly exceeds expectations (4.5-5.0)
- Exceeds expectations (3.5-4.49)
- Meets expectations (2.5-3.49)
- Fails to meet expectations (i.e., needs improvement) (1.5-2.49)
- Substantially fails to meet expectations (<1.5)
- Falls below the minimum-acceptable level of productivity (0)

Non-tenured, tenure-track faculty should recognize that annual evaluations are not the only determinant of tenure and promotion. In addition to examining their annual evaluation feedback, non-tenured, tenure-track faculty should look to the feedback provided by tenured faculty consistent with the tenure and promotion guidelines of the department.

The forms in Appendix B are provided to serve as decision aids for the Department Head’s ratings of teaching, research, service and professional development. The Department Head is not required to use these, however.

D. FACULTY EVALUATION RATING SYSTEM

1. TEACHING

The following procedures are to be used by the Department Head in the evaluation of teaching performance.

All faculty in the Department are required to utilize the IDEA system for student ratings of instruction. All of the necessary information used for the purpose of the student rating portion annual evaluation, promotion, tenure and review of minimum-productivity is available from the

short form of the IDEA. However, individuals wishing additional, formative information may also obtain the necessary information for evaluation from the long form of the IDEA. The IDEA form requires the instructor to identify which of 12 learning objectives were important or essential in their course. The important and essential learning objectives of the course should be determined prior to the start of each semester. The importance of learning objectives should be consistent across different sections of the same course, and, therefore, should be determined cooperatively by the faculty teaching that course on a regular basis.

The faculty member's adjusted Summary Evaluation score from the IDEA output will be used as the measure of student ratings. The Summary Evaluation consists of a weighted average of three items (1) Progress on Relevant Objectives (50%) (2) Excellent Teacher (25%) and (3) Excellent Course (25%). The adjusted score modifies the raw score for student-reported work habits, student-reported desire to take the course regardless of instructor, and instructor-reported class size. The adjusted Summary Evaluation score is a continuous score on a 5-point scale. The evaluations for all courses taught during the evaluation period should be averaged in determining an overall summary evaluation.

In addition to the evaluation above based on student ratings, the Department Head will determine a second evaluation based on materials submitted by the faculty member and other factors as specified in section I.A.1 of this document titled "Annual Evaluation: Definitions: Teaching." In evaluating other materials submitted by the faculty member, the Department Head will consider the efficacy of teaching materials submitted for achieving the learning goals and objectives of the course and program in which the faculty member is teaching. Further, other factors that may be considered if relevant and available include, but are not limited to, evidence of instructional quality from other independent sources, demonstrated curricular development, innovative instructional efforts, individualized student advising, teaching and mentoring efforts, and scholastic/professional growth and other factors as described earlier in this document. The Department Head may also consider factors that relate to comparability among faculty members in performing this evaluation. For example, consideration could be made for an individual teaching a course for the first or second time. The Department Head's evaluation will use the scale specified on page 9.

The final evaluation for teaching will be the average of the evaluation based on student ratings and the Department Head's evaluation based on other factors (i.e. equal weighting of student ratings and the department head evaluation).

2. RESEARCH

All tenured or tenure-track faculty have scholarship responsibilities. The specific expectations with respect to scholarship will vary with respect to the weight assigned to this activity. Therefore, scholarship expectations will vary among the faculty. Nevertheless, all faculty are expected to be able to demonstrate how the results of their scholarship activity are being shared over a period of time with others through recognized channels appropriate to accounting and the type of scholarship undertaken. For example, academic research must be submitted for journal review or presentation at appropriate meetings. Faculty should also be able to demonstrate continuous efforts

in this area during the current year, consistent with the goals and expectations established at the beginning of the year and described earlier in this document.

Yearly goals and expectations for scholarship should reflect the current period activities necessary to accomplish a level of scholarly activity over a four-year period consistent with the accomplishments expected of any and all department faculty with the same weight assigned to the particular performance area. These yearly goals should be stated in terms of inputs, rather than outputs, i.e., in terms of submissions to journals and conferences, though benchmarks for desired levels of output over a 4-year period based on the weight assigned to research should also be made clear by the department head. Evaluations, using the scale on page 9, should reflect an equal combination of evaluation based on these goals (inputs), and evaluation of scholarly output over the past four years.

In evaluating research performance, the following principles should be kept in mind. Publications in top journals in accounting, as described earlier in this document, should be accorded additional weight, thus reducing the total productivity expectation while publications in journals with a greater than 20% acceptance rate should be accorded less weight, resulting in a higher expectation regarding the number of publications. Sole-authorship of publications should also be given additional weight in evaluating total productivity expectations. Other activities mentioned in the research definition earlier in this document such as grant writing, textbook authoring, book reviews, etc. should also be considered in assessing the faculty member's research portfolio, with the amount of credit given to these activities being based on a combination of the time necessary to produce this scholarship and the degree of recognition it provides to the department and university relative to publication in a journal with an acceptance rate of 20% or less. Faculty can provide justification for the level of credit accorded these activities, but the final evaluation of their weight rests with the Department Head and should reflect the contribution of the activity to achieving the goals and expectations of the Department and College.

3. SERVICE AND PROFESSIONAL DEVELOPMENT

All faculty share in the service responsibilities of the Department and all faculty are expected to demonstrate continued efforts in professional development. There are a wide variety of ways to meet the expectations of the Department in these areas as described in the earlier sections of this document.

Service

Internal service to the department, college, university and external service to the accounting profession (nationally and regionally) and other forms of service (community) as described earlier in this document are important in assessing service. The number and type of committees are used to evaluate time commitment. Service as a committee chair is also considered because the chairperson generally spends more time on committee work than the members. Service expectations vary depending on rank and tenure status although everyone is expected to provide some service. For evaluation, the time you spend doing service is estimated and the following scale is used to evaluate service at the 20% level. The scale is prorated for

levels of less than 20%. Thus, the expectations for 10% would be half of the expectations for 20%. Based on the quality of service and benefit to the department, the Department Head has the discretion to adjust the ratings up or down one category. Additionally, the Department Head has the discretion to ask for clarifying documents on the service activity.

<u>Estimated Hours</u>	<u>Rating</u>
>80	Significantly Exceeds Expectations (5)
41-80	Exceeds Expectations (4)
25-40	Meets Expectations (3)
15-24	Fails to meet expectations (2)
< 14	Substantially fails to meet expectations (1)
	Falls below the minimum-acceptable level of productivity (refer to minimum-acceptable productivity standards later in this document for guidance on service amounts resulting in this rating) (0)

Professional Development

Professional development includes anything that keeps you current in your field. These activities may or may not receive CPE credit. Examples are attending presentations at meetings, reading books, articles, and taking CPE courses. This list is not meant to be all inclusive. The following scale is used to evaluate professional development at the 20% level. The scale is prorated for levels of less than 20%. Thus, the expectations for 10% would be half of the expectations for 20%. Based on the quality of professional development activity and benefit to the department, the Department Head has the discretion to adjust the ratings up or down one category. Additionally, the Department Head has the discretion to ask for clarifying documents on the development activity.

<u>Estimated Hours</u>	<u>Rating</u>
>80	Significantly Exceeds Expectations (5)
41-80	Exceeds Expectations (4)
25-40	Meets Expectations (3)
15-24	Fails to meet expectations (2)
<14	Substantially fails to meet expectations (1)
	Falls below the minimum-acceptable level of productivity (refer to minimum-acceptable productivity standards later in this document for guidance on service amounts resulting in this rating) (0)

E. PROFESSORIAL PERFORMANCE AWARD

Description - Consistent with the guidelines provided in the Kansas State University *University Handbook* Section C49, faculty who have attained the rank of Professor and who have completed at least six years of service since promotion or since the last Professorial Performance Award, may submit materials to apply for a Professorial Performance Award. This is not a promotion, but instead a base salary increase in addition to that provided for by the annual evaluation process. It is intended to reward strong performance at the same level necessary to achieve promotion from associate to full professor.

Requirements - Similar to the requirements for promotion from associate professor to full professor, an individual applying for a Professorial Performance Award should submit a portfolio that demonstrates the candidate's proficiency in teaching, research, professional development, and service. The items considered important in each of these areas are described in Section I. A. of this document, Annual Evaluation: Definitions. In particular, the faculty member should demonstrate their continued role in meeting the department's strategic objectives through activities in these areas. The following items will be given paramount emphasis:

1. Teaching – The faculty member should demonstrate continued quality teaching as well as leadership in the area of curriculum development.
2. Research – The faculty member should provide evidence of a continued stream of quality research that examines relevant areas as well as other activities.
3. Service – The faculty member should demonstrate service that enhances the strategic goals of the Department, College and/or University. While this service may be achieved in part by maintaining relationships with the professional or academic community, leadership within the Department College and/or University should also be demonstrated.
4. Professional Development – The faculty should demonstrate continued development to constantly maintain current knowledge and capabilities to enhance their contributions in the first three areas.

The candidate must also provide evidence that activities conducted since promotion to full professor or since the last Professorial Performance Award have had an impact on the profession (academe or practice) at the national or regional level. This evidence cannot rely on reputation retained based on activities conducted in prior years, but only specific activities conducted in the past six years and should demonstrate evidence of sustained productivity in the last six years before the performance review. As with promotion to full professor, activities that may demonstrate maintenance of a national reputation are diverse, but in the area of teaching, national recognition may be satisfied by publishing a nationally recognized textbook; in the area of research it may be satisfied by publishing an extensively cited article. Letters of support from external reviewers may serve to corroborate such evidence, but are not required for evaluation for the Professorial Performance Award as they are for Promotion.

Evaluation – The faculty member should complete a file documenting accomplishments in the past six years consistent with the criteria defined above. This file should be submitted to the Department Head at the time of Annual Evaluations. The materials submitted by the faculty member will be evaluated according to the requirements above, by the Department Head with the

Department Head's recommendation submitted to the Dean following a procedure consistent with the annual evaluation process described in this document and guidelines provided in Section C49 of the *University Handbook*.

F. MINIMUM-ACCEPTABLE PRODUCTIVITY STANDARDS

1. PREFACE

This policy is the Department of Accounting's response to the requirements mandated by Section C31.5 of the *University Handbook*. Section C31.5 requires each department or unit to establish policies describing minimum-acceptable productivity standards as well as procedures for enforcing these requirements. In conformity with Section C31.6 of the *University Handbook*, this policy describes departmental standards that are separate and distinct from individually initiated annual goals and performance plans. In conformity with Section C31.5 and related sections (e.g., C31.6, C31.7, and C31.8) of the *University Handbook*, this policy is concerned with revocation of tenure and should in no way be confused with criteria for the initial awarding of tenure or other pre-tenure evaluations. As such, these criteria are exclusively for tenured faculty holding regular nine-month faculty positions. Infrequent events, such as sabbaticals, may require special adjustments to the application of this policy.

2. OVERVIEW

The Department of Accounting is committed to and considers its highest priority high-quality teaching, including innovative curriculum and other instructional development. The faculty is also committed to research and other forms of scholarly activity that add to the body of knowledge or support and foster improvement in teaching. Within this broader context, professional service and professional development also represent essential tasks for the professorate, which are important to the overall functioning of the department and cannot be ignored. It is vital for all faculty members to demonstrate a minimum level of attention to all four of these areas – teaching, research, professional development, and service. Consequently, a tenured faculty member's performance shall be defined as failing "overall" (as defined in section C31.8.b of the *University Handbook*) to meet the minimum acceptable level of productivity any time his or her performance in any one of these four areas fails to meet the minimum acceptable productivity standards outlined in this document. Therefore (consistent with section C31.8.b.2 of the *University Handbook*), below minimum-acceptable performance in any one of these categories shall be cause for invoking the process envisioned by C31.5 through C31.8 of the *University Handbook* and further enumerated in section 3 of this document.

3. IMPLEMENTATION PROCESS

A mandatory *ad hoc* review process shall be implemented immediately whenever a faculty member receives a "falls below the minimum-acceptable level of productivity" annual evaluation rating. A faculty member may also request that such a review process be initiated when he or she receives a "fails to meet expectations" annual evaluation rating. This process shall require the creation of a corrective action plan to remedy the performance deficiency. It is

important that the corrective plan be formulated early in the calendar year. Therefore, the Department Head shall make every effort to complete annual evaluations by the first of March. In order that the Department Head meet this deadline, faculty shall make every effort to submit their annual performance reports by the end of the second week of January. Unless an affected faculty member requests otherwise, the Department Head shall establish a peer review group to assist him or her in providing guidance on performance improvement strategies. The Department Head (and peer review group) and faculty member shall jointly create a performance plan with key milestones and time frameworks. The Department Head (and peer review group) shall provide close oversight and feedback throughout the year. In cases of dispute about the corrective action plan, the Dean shall decide the appropriate resolution. The peer review group shall include members with expertise in the faculty member's general area of expertise and be tenured. The peer review group shall generally consist of three members and include one member of the affected faculty member's choosing.

4. MINIMUM-ACCEPTABLE STANDARDS

The following standards shall constitute the Department of Accounting's minimum-acceptable productivity standards.⁴

A. Teaching

The minimum-acceptable standard for teaching shall be determined by a combination of student evaluations (IDEA scores) and the Department Head's assessment of teaching based on other factors, as described under section I.D.1, "Annual Evaluation: Faculty Evaluation Rating System: Teaching". The *critical minimum value that must be achieved to meet minimum acceptable productivity standards is 15*. The portfolio approach to teaching evaluation (see section I.A.1, "Annual Evaluation: Definitions: Teaching") represents the ideal basis for this judgment. At a minimum, the portfolio approach involves assessments of syllabi, exams, and assignments. The Department Head may also include, *inter alia*, observations of the faculty member's classroom performance, focus group interviews with students, and indirect contributions to the department's teaching mission, such as curriculum development.

B. Research

The minimum-acceptable standard for research is two of the following every four years on a rolling basis (i.e., each year represents the fourth year of a four-year evaluation period): (1) a refereed conference presentation, (2) a refereed journal article, (3) an academic book published by a recognized national press. Only one refereed conference presentation may be used in this

⁴ A faculty member's goals and expectations for annual evaluation purposes must dovetail with the Department's minimum-acceptable productivity standards. For example, in the fourth year of a four-year minimum-acceptable productivity standard evaluation period for research (see under **Research** below), a faculty member's minimum research expectations for annual evaluation purposes must be the minimum requirement(s) needed to meet minimum-acceptable productivity standards for the four-year period. A faculty member cannot receive a score above "Substantially fails to meet expectations" for the same category for which he or she "Falls below the minimum-acceptable level of productivity."

count. Co-authored works are acceptable in meeting this standard provided the faculty member contributes substantively to the work.

C. Professional Development

The minimum-acceptable standard for professional development is participation in at least one professional development activity every two years.

D. Service

The minimum-acceptable standard for service is serving on at least one departmental, college, university, or professional society committee every two years.

5. SPECIAL CIRCUMSTANCES

The faculty of the Department of Accounting recognize that as faculty members' careers progress, the relative extent to which they emphasize the different categories of teaching, research, professional development, and service often evolves. Faculty in the advanced stages of their careers, for example, are not infrequently called upon to make substantial contributions in the area of service. For this reason, the minimum-acceptable standards enumerated above may be modified on an individual basis to allow for special circumstances. Any modifications, however, may only be made (1) when substantial contributions in one category clearly offset contributions in others and (2) when a faculty member has a cumulative, demonstrable record of achievement in the categories of teaching and research. Any such modifications must be memorialized in a faculty member's annual goals and expectations document for the evaluation periods affected.

II. GUIDELINES FOR TENURE AND PROMOTION

University criteria and procedures for promotion and tenure decisions are described in the Kansas State University *University Handbook*, Sections C70-C156, which is available on the Internet via the University's Homepage. The following departmental criteria and procedures are to be used in conjunction with university guidelines.³

A. GENERAL GUIDELINES

1. For purposes of tenure and promotion decisions, the Department Head shall call a meeting of the tenured faculty for tenure recommendations and of the faculty whose rank is higher than the candidate's rank for promotion recommendations. The purpose of the meeting shall be to evaluate the candidate's achievements and qualifications and to vote on a recommendation for tenure or promotion. The candidate's performance and potential shall be evaluated for all relevant activities including teaching, research, service, and professional development. Collegiality shall also be considered for tenure recommendations.
2. Sections C36.1, C112.2, and C152.2 of the *University Handbook* state that outside reviewers may be asked to evaluate a candidate's portfolio for both tenure and promotion. For departmental purposes, outside reviewers shall be used. The candidate shall provide the Department Head with the names of two individuals from outside the university who are qualified to evaluate the candidate's portfolio, and the Department Head shall select two additional reviewers from outside the university who are similarly qualified to evaluate the candidate's portfolio. The four outside evaluations shall supplement the review of the candidate's promotion or tenure application by the resident faculty.
3. In evaluating a candidate's research portfolio for both tenure and promotion, the candidate's cumulative research achievements through the tenure or promotion cutoff date shall be considered. Primary emphasis, however, shall be placed on research productivity during the five years immediately preceding the submission of the tenure or promotion application.

B. TENURE GUIDELINES

1. In conformity with Section C82.2 of the *University Handbook*, tenure decisions for persons appointed at the rank of assistant professor shall normally be made no later than during the sixth year of service; in conformity with Section C82.3 of the *University Handbook*, tenure decisions for persons appointed at the rank associate professor or professor shall be made no later than during the fifth year of service. The Department Head shall provide each tenure-track faculty member with a letter specifying the responsibilities of tenure-track faculty when the faculty member accepts a position in the department. Letters to new assistant professors shall include the attached statement, "Responsibilities of Assistant Professors" (see Appendix A). For new faculty at other

³ Although these requirements are necessary, they are not automatically sufficient.

ranks, the Department Head shall draft, and the dean approve, a letter of expectations specific to the new faculty member. Tenure-track faculty seeking tenure shall submit a portfolio that demonstrates proficiency in teaching, research, and service consistent with the expectations specified in the Department Head's letter of responsibilities. The candidate's portfolio shall also provide evidence of superior ability in either teaching or research.

2. In conformity with Section C92.1 of the *University Handbook*, a mid-probationary review shall take place during the third year of a tenure-track faculty member's appointment unless otherwise stated in the faculty member's contract. Unlike evaluations for tenure, which are performed at both the college and university level, mid-probationary reviews shall be performed solely within the college. For departmental purposes, the criteria and procedures for this review shall be similar to those for tenure except that outside reviewers shall not participate.

C. PROMOTION GUIDELINES

3. Instructors seeking promotion to the rank of assistant professor shall have the appropriate terminal degree as described in Section C130 of the *University Handbook* and demonstrate evidence of teaching and research competence.
4. In conformity with Section C82.2 of the *University Handbook*, decisions concerning promotion to associate professor shall normally be made no later than during a faculty member's sixth year of service. The Department Head shall provide each assistant professor with a letter specifying the responsibilities for tenure-track assistant professors when the assistant professor initially joins the faculty (see above, Tenure Guidelines, par. A, and Appendix A, "Responsibilities of Assistant Professors"). Assistant professors seeking promotion to the rank of associate professor shall submit a portfolio that demonstrates proficiency in teaching, research, and service consistent with the expectations specified in the Department Head's letter of responsibilities. The candidate's portfolio shall also provide evidence of superior ability in either teaching or research.
5. In conformity with Section C131 of the *University Handbook*, there shall be no explicit time-in-rank requirement for promotion to professor (Section C131 notes that the median time for promotion at Kansas State University has been about six years). Associate professors seeking promotion to the rank of full professor shall submit a portfolio that demonstrates the candidate's proficiency in teaching, research, professional development, and service. The candidate must also provide evidence that he or she has had an impact on the profession (academe or practice) at the national or regional level. As examples, in the area of teaching, national recognition may be satisfied by publishing a nationally recognized textbook; in the area of research it may be satisfied by publishing an extensively cited article. Letters of support from external reviewers (see paragraph 2, of General Guidelines in this section) shall serve to corroborate such evidence.

III. APPENDIX A: RESPONSIBILITIES OF ASSISTANT PROFESSORS

The duties and responsibilities of tenure-track assistant professors involve teaching, research, and service activities consistent with the mission and broader collegial efforts of the department, college, and university. The Department of Accounting's mission statement emphasizes high-quality teaching balanced with research and other forms of discovery and scholarship. Normally, teaching loads are six to nine credit hours per semester. When departmental demands allow, tenure-track faculty are assigned lighter loads (six credits per term, multiple sections of the same course, fewer new preparations, etc.) to allow them to focus more fully on research activities. While service requirements are generally intentionally limited for junior faculty, some evidence of competence in handling service assignments is an important indicator of long-term productivity and, thus, a legitimate issue in a tenure decision. The effective functioning and long-term development of the Department of Accounting require that the entire spectrum of interactions and joint efforts of the faculty be based on integrity, adherence to professional ethics, co-operation, and generosity. For this reason, collegiality is an important responsibility for each faculty member.

Teaching responsibilities include ongoing general curriculum development, the design and delivery of needed new courses, and the overall responsibility for the design and delivery of assigned courses. Mentoring and advising students and continuous development of teaching competence are also explicit teaching responsibilities. Given the relatively small size of the department, furthermore, tenure-track faculty are expected to be able to cover a reasonable range of courses within their general area of expertise. Although the evaluation of teaching effectiveness is not solely dependent on student evaluation ratings, student evaluation results are heavily weighted. A number of other factors may complement student ratings, including, for example, the extent to which courses taught involve new preparations, the range of courses taught, advising effectiveness, and involvement in teaching-related professional development.

Required research activity involves the discovery, development, and integration of new knowledge in one's area of expertise. The researcher's role calls for the dissemination of research results to audiences that include one's academic peers. Articles in peer-reviewed academic accounting or accounting-related journals, accordingly, weigh heavily in tenure decisions. The faculty also recognizes, however, that useful academic accounting research has ramifications for practice. Thus, various forums may be appropriate for disseminating the fruits of one's intellectual activities. Publications in practice journals, for example, can usefully complement publications in academic journals. Tenure deliberations, furthermore, will not narrowly focus on the quantity of publications. Rather, quality is, at the very least, taken equally into account. There is no explicitly required minimum number of publications, although a reasonable target for tenure-track seeking tenure is six journal articles or their equivalent. Indicators of quality include, for example, journal prestige, sound theory development, methodological sophistication, citation extensiveness, and impact on the field.

Collegiality, while a crucial issue relative to research and teaching, will be explicitly addressed in tenure decisions. In evaluating this performance dimension, faculty are expected to

provide examples of specific interactions and events that support their assessments. Minor interpersonal style issues that do not affect mission-related contributions will not be considered, nor will professional or philosophical differences. Indeed, the faculty recognizes the value of a wide range of professional and philosophical perspectives. Relevant collegiality factors include interpersonal integrity, adherence to professional ethics, effective management of disagreement and conflict, co-operation, and generosity. Helping others be effective is an explicit expectation.

IV. APPENDIX B

A. Rating Form for Teaching Effectiveness

Using the documentation provided by the faculty member, the Department Head should indicate on this form the activities to be considered in the evaluation of teaching effectiveness. This form is provided only as a guide and is not required.

- A. Student Rating of Instruction: The adjusted average Summary Evaluations from the IDEA output for all courses taught during the evaluation period should be averaged in determining an overall summary evaluation.
- B. Department Head Rating
1. Efficacy of teaching materials submitted for achieving the learning goals and objectives of the course and program in which the faculty member is teaching.
 2. Consideration of other factors specified under “Definitions: Teaching”.
 3. Factors that relate to comparability among faculty members (size of class, number of class preparations, new preparations, etc.):

Department head rating for teaching effectiveness (using the scale below):

Significantly Exceeds Expectations (5)
Exceeds Expectations (4)
Meets Expectations (3)
Fails to meet expectations (2)
Substantially fails to meet expectations (1)
Falls below the minimum-acceptable level of productivity (0)

- C. ____ Overall Rating: The higher of (1) average of ratings in A and B above or (2) Rating in A above.

B. Rating Form for Research Effectiveness

Using the documentation provided by the faculty member, the Department Head should indicate on this form the activities to be considered in the evaluation of research effectiveness. The following categories are provided as a framework for objective evaluation and judgment. This form is provided only as a guide and is not required.

- A. Current Period Activity (50% of evaluation)
 - 1. Activity
 - 2. Annual Expectations
 - 3. Comparison
- B. Productivity over the last 4 years (50% of the evaluation)
 - 1. Journal Articles Accepted/Published:
 - Top Journals
 - Other with 20% or less acceptance
 - Refereed Journals with > 20% acceptance
 - Scholarly Books/Invited Reviews
 - 2. Textbooks, Text Related Materials & Book Reviews
 - 3. Obtained Funding Research
 - 4. Presentations & Conference Proceedings
 - National
 - Other
 - 5. Comparison to expectations based on research weight

Overall rating for research effectiveness: _____

Significantly exceeds expectations (5)

Exceeds expectations (4)

Meets expectations (3)

Fails to meet expectations (i.e., needs improvements) (2)

Substantially fails to meet expectations (1)

Falls below minimum-acceptable level of productivity (i.e., unsatisfactory) (0)

C. Rating Form for Service Effectiveness

Using the documentation provided by the faculty member, the Department Head should indicate on this form the activities to be considered in the evaluation of service effectiveness. The categories A and B are provided as a framework for objective evaluation and judgment. Hours in each category should be documented and a rating assigned based on the total hours using the scale provided. This form is provided only as a guide and is not required.

A. Within the University:

1. University-wide or college activities:

2. Departmental activities:

B. Outside the University:

1. Professional activities (officer or committee membership with professional organization or conference activities; reviewer or editor for publications; etc.):

2. Community activities (continuing education, in-service programs, speeches to professional groups, etc.):

Overall rating for service effectiveness:

_____ >80	Significantly Exceeds Expectations (5)
_____ 41-80	Exceeds Expectations (4)
_____ 25-40	Meets Expectations (3)
_____ 15-24	Fails to meet expectations (2)
_____ < 14	Substantially fails to meet expectations (1)
	Falls below the minimum-acceptable level of productivity (refer to minimum-acceptable productivity standards in this document for guidance on service amounts resulting in this rating) (0)

D. Rating Form for Professional Development Effectiveness

Using the documentation provided by the faculty member, the Department Head should indicate on this form the activities to be considered in the evaluation of professional development effectiveness. The following categories are provided as a framework for objective evaluation and judgment. Hours in each category should be documented and a rating assigned based on the total hours using the scale provided. This form is provided only as a guide and is not required.

A. Self-study:

1. Toward specific academic or professional objectives
2. For new course preparation:
3. For new research programs:

B. Others:

1. Faculty Residencies:
2. Continuing Educational Activities:

Overall rating for professional development effectiveness:

_____ >80	Significantly Exceeds Expectations (5)
_____ 41-80	Exceeds Expectations (4)
_____ 25-40	Meets Expectations (3)
_____ 15-24	Fails to meet expectations (2)
_____ < 14	Substantially fails to meet expectations (1)
	Falls below the minimum-acceptable level of productivity (refer to minimum-acceptable productivity standards in this document for guidance on service amounts resulting in this rating) (0)