

SCHOOL OF ACCOUNTING

DEPARTMENTAL PROCEDURES, CRITERIA, STANDARDS, AND BYLAWS

[Official document prepared by Faculty Personnel Services]

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CONSTITUTION OF THE SCHOOL OF ACCOUNTING

I. Introduction

A. Preamble

1. This constitution establishes the organization of the Department of Accounting, its governmental structure, and procedures for departmental and faculty actions. The structure of the department is predicated on the authority of the faculty to determine the growth and direction of the department and on the assumption that elective representation can best involve the total faculty and at the same time best respond to the needs and desires of this faculty. The procedures aim to establish a framework for democratic handling of departmental business, to promote and review actions and to involve all individuals and groups needed to achieve these purposes. While assuring on one hand the democratic rights of all departmental faculty, this plan organization requires on the other hand, the full professional participation of each member.
2. The concepts underlying this constitution derive philosophically from the basic democratic procedures as described in the 1976-77 revision of the Central Michigan University Faculty Handbook:
 - a. Within the framework of department organization, there should prevail a workable climate of mutual respect among the members of a department. Each department must recognize and share concern for academic standards, able and wise leadership, and effective and sound management of the department. To these ends, and within the framework of the University organization, each academic department should deliberate as a participating group in formulating its own policies and decisions in accordance with basic democratic procedures of open discussion and voting, operating both formally and informally on propositions such as course offerings, curriculum matters, budget and personnel, promotion, and periodic appraisal of goals and objectives.
3. The procedures, criteria (including standards), and bylaws contained in this document shall be subject to review and revision as specified herein but at least as often as each odd-numbered year.

B. Qualifications for Voting Membership

1. The faculty of the department shall by majority vote:
 - a. Establish procedures for faculty participation in formulating the

- department's criteria in the areas of appointment, tenure, promotion, and reappointment.
- b. Establish procedures for faculty participation in determining the department's recommendations in the areas of appointment, tenure, promotion, and reappointment.
 - c. Establish bylaws for the internal governance of the department.
2. Faculty for these purposes are those members of the department who fall within the Board of Trustees definition of faculty. This definition states:
- a. "The University faculty shall include all those who have an academic rank of lecturer, instructor, or above, and whose appointment calls for at least half-time service in research or instruction or in a combination of the two. It shall also include the principal executive and administrative officers (president, vice-presidents, deans), professional librarians, personnel counselors, curators, and directors or administrative coordinators of the various academic and research activities under the general administration of the Vice-President, with the concurrence of the appropriate academic department or division, may assign as academic rank." (Board of Trustees Minutes of January 22, 1969)

C. Department Meetings and Procedures

1. The Department Chairperson will establish the time for department faculty meetings so as to minimize conflict with class schedules.
2. A notice containing the agenda, time, and place should be distributed one week in advance. Any department member may have an item placed on a meeting agenda by submitting it in writing to the chairperson prior to a meeting.
3. The need for a meeting may arise in which one week's notice is impossible. The results of the meeting will be valid if three-fourths of the faculty in attendance approve the failure to follow procedure for giving notice by acquiescence in writing.
4. A secret or mail ballot must be used for any vote when at least four members request it.

5. The business of the department shall be conducted only when a quorum of more than 1/2 of the voting membership is present. Proxies will not count in determining the existence of a quorum.
 6. Proxy voting is permitted on all questions before this department. It is understood that the person casting a proxy vote has consulted with the absent person regarding their wishes on the questions to be voted upon. Any proxy must be in writing.
 7. A regular member on a sabbatical or approved leave of absence shall be entitled to participate in department matters.
 8. The department faculty shall review annually the criteria for the appointment, tenure, promotion, and reappointment of faculty members for the purpose of either reaffirming those criteria or amending them in the best interest of the department.
 9. Recording of minutes of department meetings will be assigned by the Department Chairperson.
 - a. Minutes will be distributed to faculty within a reasonable time following each meeting.
 10. Except as specified elsewhere in these bylaws, those eligible to vote in department meetings include:
 - a. All faculty holding tenure-track positions with at least half-time appointments.
 - b. All fixed-term faculty with at least half-time appointments.
- D.** Any department faculty member who wishes to request a review and revision of this document or any part hereof will submit the request in writing to the Department Personnel Committee. It will be the responsibility of the Personnel Committee to make a timely review of the request. If a majority of the committee deems the request appropriate, the committee will submit the proposal to a vote of the department faculty as soon as it is practicable to do so.

II. Department Governance Structure and Operating Procedures

A. Chair Matters

1. Selection of Chairperson

- a.. When the chair is vacant, a Departmental Chairperson Search Committee of five faculty members, of which 3 must be tenured of the Department of Accounting, will be formed by direct election of the departmental faculty, in which a simple majority decides. A search will be conducted using the list of qualifications noted below in paragraph 2. A list of three to five candidates will be submitted to the department, after consultation with the Dean of the School, for direct departmental consideration.
- b. The recommendation to the department is by a majority vote (in the case of an external chair hire, a two-thirds vote is required) of the regular members of the department after open discussion and secret ballot as to (1) who shall occupy the chair of the department and (2) the term of appointment for which it will be so occupied.

2. Qualifications

The Search Committee shall propose a list of qualifications for approval by a vote of the faculty prior to the search process actually beginning.

3. Candidacy

- a. Any regular member of the department who satisfies the qualifications criteria may be considered for the Chairpersonship.
- b. An incumbent Chairperson is automatically, and without being nominated, a candidate to succeed himself or herself for the next term of appointment unless he or she publicly declares that he or she will not run.
- c. Any person whom the department is considering for membership in the department may be nominated for the Chairpersonship.

4. Term of appointment: Normally from 1 to 5 years.

5. Election

- a. Procedures to appoint a new Chairperson shall commence no later than November 1 of the last year of the current Chairperson's appointment.

6. Notice

- a. Written notice of the election shall be distributed to all regular members of the department at least ten days prior to the election.

7. Informal Annual Review

- a. Once each year, prior to February 15th, each faculty member shall have the option of making an informal evaluation of the Chairperson. Evaluation forms will be distributed by February 1 for faculty to use. They are to be returned to a member of the Personnel Committee other than the Chairperson. The primary categories of evaluation are:
 - (1) Advocacy of department interests in the University.
 - (2) Conscientious communication of information to department members concerning University and professional opportunities or data.
 - (3) Adherence to departmental policies and bylaws.
 - (4) Management of department affairs.
 - (5) Supervision of staff.
 - (6) Positive, professional, helpful attitude towards students.
- b. Other categories of evaluation are participation in University affairs, accessibility to department members and students, and professional activity. Results of the informal evaluation shall be communicated to the Chairperson in writing by the Personnel Committee, and a copy shall be kept in the department for review by faculty. A copy of the report should be submitted to the dean's office.

8. Removal from office

- a. The Chairperson may be removed from office during the course of his or her term in accordance with the provisions of the Bargaining Agreement then in force. The Chairperson shall have an opportunity to respond to the department and have a third party present his or her case to the department if a removal vote succeeds, in which case the department will vote again.
- b. The schedule for the removal procedure will be as follows:
 - (1) A vote of the members, at a regular or special meeting of the department, will be taken. In such an event, the Chairperson shall be absent from that meeting.
 - (2) A vote for removal, together with specific identification of grounds, will be communicated to the Chairperson.
 - (3) The Chairperson may choose a departmental hearing if he or she wishes to protest the vote of the department.
 - (4) The department will vote again on removal if the Chairperson has protested.

9. Normally the procedure involving all four steps will not take longer than three weeks.

B. Committee Structure and Policies

1. The department's sole standing operating committee is the Personnel Committee. Task forces will be appointed and given a specific charge, in writing, as the need arises.
2. The following regulations apply except where restricted by the bylaws:
 - a. All department faculty are encouraged to serve on departmental task forces.
 - b. Membership on all task forces shall be open to all faculty. At the start of each academic year, faculty members will make requests to the Department Chairperson to serve on departmental task forces. If there are not adequate volunteers, the Department Chairperson may request additional faculty to serve on certain task forces.

- c. Faculty members not attending three consecutive task force meetings may be removed from membership. Members wishing reinstatement after such removal may obtain it upon notification of the appropriate task force chair.
 - d. Task force operating procedures--unless otherwise specified in this document, each task force shall establish its own procedures. All task force business shall be determined by a simple majority of the voting members. A quorum is required to conduct task force business. A quorum is one-half.
 - e. The Department Chairperson is an ex-officio (non-voting) member of the Personnel Committee and all task forces.
 - f. All reports of the Personnel Committee and task forces are to be received by the Chairperson of the department for appropriate disposition.
 - g. The Department Chairperson may assign faculty members with their consent to task forces if specific expertise or information is necessary.
 - h. The task force chairperson shall:
 - (1) Chair task force meetings and set agenda.
 - (2) Keep the Department Chairperson apprised of task force membership and any changes therein.
 - (3) Call meetings as appropriate, giving written notification (excepting under extraordinary circumstances) of such meetings as early as possible to each member and including an indication of the business to be undertaken and any available supporting material which the members may require for that business.
3. The Personnel Committee jurisdiction is as follows:
- a. Develop procedures, criteria, recommendations for recruiting and selection of new faculty.

- b. Faculty tenure.
- c. Faculty promotions.
- d. Faculty reappointment.
- e. Faculty retrenchment.
- f. Hear grievances and appeals of the faculty regarding a through c above.
- g. Review expenditures of discretionary and travel funds, appointments for Summer Session teaching, hear any faculty grievances and appeals regarding these matters, and receive faculty requests for review and revision of the provisions of this document.

C. Policy on Evaluation of Teaching Effectiveness

- 1. In as much as the primary mission of the Department of Accounting is that of education, it is the responsibility of all faculty to assess and improve upon their abilities as accounting educators. In this regard, the faculty member and the department shall annually review the faculty member's goals, objectives, and performance so as to provide the feedback necessary to improve the educational efficiency of the faculty member.
 - a. The medium of the periodic evaluation should be tailored to the needs of both the faculty member and the department. The evaluation process should include some student input. This may be provided by either a student narrative or an objective type survey form developed at the departmental, school, or University level.
 - b. Student input on all courses is not necessarily required. However, it is expected student input from 75% of courses taught will be obtained.
 - c. Additional information may be obtained from class visitation, peer content review, or other medium that provides the necessary feedback.
 - d. In no event should the annual review process utilize comparisons to other faculty members, either singularly or as a whole.

2. Recognizing the special needs of those faculty who are subject to personnel decisions (i.e., reappointments, promotion, and tenure), it is incumbent on them to provide more frequent feedback and to utilize the departmental or University objective type student opinion survey. For these individuals, 75% of their sections should be surveyed. In all cases, the final responsibility to demonstrate instructional adequacy is that of the faculty member.

III. Procedures for Development of Criteria for Tenure, Promotion, and Reappointments

- A. Criteria for tenure, promotion, and reappointments were developed by the Personnel Committee and approved by a majority of the department faculty as defined in §I(B).
- B. Procedures to assure faculty participation in development of criteria.
 1. Voting on criteria for tenure, promotion, and reappointment will be restricted to all tenure track faculty who carry at least a one-half load in teaching or research in the department as set forth in §IV(D).
 2. A notice, in writing, of meetings to consider new criteria or changes in existing criteria must be distributed to all qualified faculty members at least one week prior to the meeting. The proposed procedures or revision of the procedures must be exposed to the department faculty at a meeting prior to the meeting at which balloting will occur.
 3. Tenure criteria change balloting procedures.
 - a. A secret ballot will be conducted at the meeting designated in §III(B.2) above to approve or reject the proposed criteria and revisions to them.
 - b. Any tenure track faculty member who will be unable to attend the meeting may, up to twenty-four hours before the meeting, request an absentee ballot from the Department Chairperson or secretary for department meetings. These ballots are to be returned in a sealed envelope to the Department Chairperson or to the secretary for department meetings.
 - c. Approval or rejection will be determined by a simple majority of the ballots cast, including absentee ballots. If a tie vote occurs, additional ballots will be conducted at a special meeting one week later.

4. The department's procedures, criteria, and bylaws are subject to approval by the Dean of the School of Business Administration and the Provost's office as indicated in Article 10 of the *Agreement* between Central Michigan University and the Faculty Association. They must be consistent with the University-wide criteria of Article 14 of the *Agreement*. The procedures in this document may not infringe on any duties assigned to the Department Chairperson in his/her appointment letter (see Article 13 of the *Agreement*) or in this document.

C. Additional School of Accounting Criteria and Standards

1. University-wide tenure policies are outlined in Article 14 of the *Agreement* between Central Michigan University and the Faculty Association.
2. The policy of the School is to normally recommend tenure for only those possessing an earned doctorate or other earned terminal degree as defined in the standards and interpretations of the Association to Advanced Collegiate Schools of Business-International (AACSB-International). The School will recommend tenure only for those at the assistant professor rank or higher. The School requires that faculty seeking tenure be appropriately qualified by the AACSB-International Standards at the time the faculty submits his or her application for tenure.
3. The department has historically hired faculty who do not possess the doctorate to assist in staffing introductory courses. The department policy is to appoint these individuals on a temporary basis at the Instructor level. It is expected that individuals in this category may be subsequently appointed for 2 to 3 years if their performance warrants. The department will only grant tenure for those at the Assistant Professor rank or higher.
4. The primary objectives and functions of the University are the transmission and development of knowledge. Therefore, the primary criteria for reappointment, tenure, and promotion of faculty members should concern teaching and scholarly work. With respect to teaching and scholarly work, minimum performance is not enough, in itself, to justify retention, tenure, or promotion. In assessing an applicant's achievements, the School shall look for evidence that the applicant's teaching has been high quality over a continuous period and is of that high quality at the time of the application. In assessing scholarly/creative activity, the School shall apply weight to both the quality and quantity of an applicant's achievements. In assessing service, the weight applied by the School to service shall depend on the rank of the

applicant seeking tenure. Service achievements shall be weighted seriously at all ranks, but more seriously at advanced ranks.

a. Teaching Effectiveness

- (1) It is incumbent upon the faculty member seeking tenure to provide a narrative (and corroborating quantitative metrics) that evidences high quality teaching. Specifically, faculty members should be conscientious, devoted teachers. They should take their responsibilities seriously and endeavor to make their courses challenging and rewarding to the students. They should continuously revise their courses to keep them up-to-date and to improve them on the basis of classroom experience. Evidence of teaching effectiveness will be obtained by consideration of formal and informal student evaluations and such other measures as may be established by the department and/or individual faculty members, including the applicant's tenure packet narrative.
- (2) An applicant could demonstrate acceptable performance in the following general teaching areas:
 - (a) Appropriate selection and use of current textbooks and/or other published teaching materials.
 - (b) Appropriate development and use of syllabi, tests, written assignments, and supplementary handouts.
 - (c) Student Opinion Survey ratings.
 - (d) Preparation for classes.
 - (e) Classroom pedagogy: This shall include the provision of a learning-centered environment in accordance with the College mission and core values.
 - (f) Respect for the dignity of students.
 - (g) Ability to generate student interest.
 - (h) Instructional development material and other similar initiatives, and research and publication concerned

directly with matters of pedagogy will be taken as additional evidence of teaching achievement.

b. Creative and Scholarly Work

- (1) It is incumbent upon the faculty member seeking tenure to provide a narrative (and corroborating quantitative metrics) that evidences high quality scholarly activity. Specifically, every faculty member should be engaged in research and in scholarly activities in the broad sense. They should keep abreast of current literature in their fields of specialization, and they should be aware of important new research activities in these fields. In addition, they should be actively engaged in research endeavors of their own which will comprise, or result in, contributions to knowledge.
- (2) The School recognizes the great difficulties in the assessment and evaluation of creative and scholarly work. In the faculty review process, a variety of evidence may properly be considered. In view of the difficulties inherent in evaluating scholarly work, evidence of impartial appraisal by outside critics (such as journal referees) is especially useful.
 - (a) Tenure requires at least four articles published in refereed journals and some other worthy scholarly activity (see Section (c) below for a suggested list of other scholarly activities) as determined by the School. The School holds that a demonstration of quality of research/scholarship is important to obtaining tenure. The School will judge each publication with regards to its scholarly contribution to the discipline. Indicators of quality could include, but not be limited to, such factors as the reputation of the journal or publisher or the acceptance rate of the journal. Publications of higher quality may carry greater weight, in which case fewer refereed journal articles would be required for tenure. Scholarly books or refereed monographs may be substituted for articles if they are of sufficient quality. Sole-authored publications may carry greater weight, in which case fewer publications could be required. The applicant needs to justify the case for such substitutions.

- (b) A faculty member hired at the Associate Professor level will need two refereed articles while at CMU plus some other worthy scholarly activity as determined by the School and/or procedures to be considered for tenure.
- (c) Applicants should be able to demonstrate that their creative and scholarly works contributed to the School's mission, impacted the academy, accounting pedagogy, or practice. Impact examples are provided below, but are not meant to serve as an exhaustive list:
 - 1. Academic Impact
 - a. Publications in recognized, leading peer-review journals
 - b. Citation counts
 - c. Download counts for electronic journals
 - d. Editorships, associate editorships, editorial board memberships, and/or invitations to act as reviewers for recognized, leading peer-review journals
 - e. Elections or appointments to leadership positions in academic or professional associations and societies
 - f. Recognitions for research (e.g., Best Paper Award), Fellow Status in an academic society, and other recognition by professional or academic societies for intellectual contribution outcomes
 - g. Invitations to participate in research conferences, scholarly programs, or

international, national, or regional
research forums

- h. Inclusion of academic work in the syllabi of other professors' courses
- i. Use of academic work in doctoral seminars

2. Teaching/Instructional Impact

- a. Grants for research that influence teaching/pedagogical practices, materials, etc.
- b. Case studies of research leading to the adoption of new teaching/learning practices
- c. Textbooks, teaching manuals, teaching materials, etc., that are widely adopted by peers and/or practitioners (by number of editions, number of downloads, number of views, use in teaching, sales volume, etc.)
- d. Publications that focus on research methods and teaching
- e. Research-based learning projects with companies, institutions, or non-profit organizations
- f. Instructional software (by number of programs developed, number of users, etc.)
- g. Case study development (by number of studies developed, number of users, etc.)

3. Practice/Community Impact
 - a. Media citations (number, distribution, and effect)
 - b. Requests from the practice community to utilize faculty expertise for consulting projects, broadcast forums, research-practitioner meetings, faculty/student consulting projects, etc.)
 - c. Development and delivery of training or continuing professional education materials
 - d. Publications in practitioner journals or other venues aimed directly at improving accounting and management expertise and practice
 - e. Consulting reports
 - f. Case studies based on research that has led to solutions to accounting and business problems
 - g. Adoption of new practices or operational approaches as a result of faculty scholarship
 - h. Presentations and workshops for accounting, business, and management professionals
 - i. Invitations for faculty to serve as experts on policy formulation, witnesses at legislative hearing, members of special interest groups/roundtables, etc.
 - j. Tools/methods developed for companies

service to both the School and to the college. Faculty of higher rank seeking tenure are expected to provide service to the School, the college, and the university; external service activities are also encouraged. Examples of service activities could include:

(a) Service to the University

1. Served on additional standing or ad hoc university/CBA committees
2. Chaired a standing or ad hoc department, CBA, or university committee
3. Performed a consulting assignment for a university unit
4. Secured a university grant or service contract
5. Served on a fund-raising committee for the university
6. Participated in discipline related program review and assessment
7. Developed courses/materials for university extension service
8. Participated in a university or college recruiting event
9. Quoted as a source in the news media regarding issues related to a faculty member's area of expertise

(b) Service to Students/Alumni

1. Adviser to a university professional student organization
2. Performed a discipline related consultancy with students

3. Mentored students in a discipline related regional, national, international competition
4. Provided leadership in student career development activities
5. Provided leadership in student internship/job placement
6. Directed honor student senior projects or graduate student theses (including MBA projects)
7. Mentored foreign exchange students
8. Developed/participated in discipline related business advisory board
9. Developed/participated in discipline related alumni activities
10. Supervised a SRCEE presentation

(c) Service to the Discipline

1. Participated in a panel discussion at regional, national, international conference of a discipline related professional organization
2. Presented a professional presentation to a business audience
3. Track/session chair at a discipline related regional, national, international conference
4. Held officer position of a discipline related regional, national, international professional organization
5. Member of a committee of a discipline related professional organization

6. Served as editor for a discipline related conference proceedings
7. Served as editor/reviewer of trade published work
8. Served as a reviewer for a discipline related conference
9. Served as a reviewer of a discipline related journal

(d) Service to the Community

1. Served on a U.S. federal, state, local government standing or ad hoc committee
2. Served as officer of a local, regional, national or international recognized community service organization
3. Participated in fund raising activities for a community service organization

(4) Tenure recommendations, whether positive or negative, shall be forwarded to the Dean. If the School recommendation is negative, and if the faculty member desires further review, he/she must initiate a request at the next level as specified in the *Agreement*.

d. Applicants for tenure must demonstrate promise as defined in Article (14)(5)(2) of the 2014-2019 CMU/CMUFA *Agreement*. Promise includes:

- (1) An evaluation, based upon performance up to the present time, as to the bargaining unit member's potential for professional growth and development/ and
- (2) A judgment as to whether the bargaining unit member will contribute to the goals and objectives established by the department.

D. Criteria and Standards for Promotion

1. University criteria and standards for promotion are contained in relevant sections of the current *Agreement*.
2. The School requires that faculty seeking promotion be appropriately qualified by the AACSB-International Standards at the time the faculty submits his or her application for promotion. The basic criteria and standards of teaching effectiveness, creative and scholarly work as defined under tenure decision, and participation in University and public service are the same for promotion, except for the exceptions list below.
 - a. **Creative and Scholarly Work**

A higher standard for scholarly and creative activity is expected for promotion to Full Professor. This higher standard could be demonstrated by such quality factors (but not limited to) as the reputation of the journal or publisher, the acceptance rate of the journal, or the publication's contribution to the discipline.
 - b. **Participation in University and Public Affairs (Service)**

In assessing service, the weight applied by the School to service shall depend on the rank of the applicant seeking promotion. Service achievements shall be weighted seriously at all ranks, but more seriously at advanced ranks. Specifically, assistant professors seeking promotion are expected to provide service to both the School and to the college. Associate professors seeking promotion to full professor are expected to provide service to the School, the college, and the university. Promotion recommendations, whether positive or negative, shall be forwarded to the Dean. If the School recommendation is negative, and if the faculty member desires further review, he/she must initiate a request at the next level as specified in the *Agreement*.
3. The School requires that faculty seeking professor salary adjustment be appropriately qualified by the AACSB-International Standards at the time the faculty submits his or her application for a professor salary adjustment. For the professor salary adjustment, the same standards shall apply as for promotion to full professor and/or according to the *Agreement*.

E. Criteria for Reappointment

1. Nontenured tenure track faculty members are subject to annual review and reappointment until the tenure decision is reached.
2. Fixed-term faculty members are subject to annual review and subsequent appointment subject to University guidelines for full-time service.
3. University criteria for reappointment are contained in relevant sections of the Agreement between Central Michigan University and the Faculty Association.
4. Additional departmental criteria.
 - a. In order to be reappointed, a tenure track faculty member must be meeting the criteria for tenure contained in §III(D) of this document.

IV. Procedures for Determining Department Recommendations for Tenure, Promotion, and Reappointment

A. Composition of the Department Personnel Committee and procedures for the selection of faculty to serve thereon.

1. The committee shall consist of three faculty members who have been granted tenure; the complement of the committee shall be one full professor, one associate professor, and one additional member at assistant professor or higher. The Department Chairperson will serve as an ex-officio (non-voting) member of the committee.
2. One committee member shall be elected annually by secret ballot each spring to serve a three-year staggered term.
3. Each nominee for election to the committee must be a member of the department during the period of service on the committee.
4. A list of those eligible to be nominated to the committee shall be prepared prior to the election. Those who wish to withdraw their names from consideration shall be entitled to do so. Each regular faculty member at Assistant Professor or higher will be asked to select two names from the list of those eligible and willing to serve. Those two persons who are most frequently named on the first ballot shall comprise the second ballot.

5. The election shall be conducted by secret ballot. Ballots containing the names of the nominees shall be distributed to each regular faculty member at Assistant Professor or higher. The ballots shall be returned no later than three days following their distribution. After the deadline for returning the ballots has expired, the ballots shall be counted by two department members; and the nominee most frequently selected shall be declared elected. A runoff ballot complying with the above procedures shall be used in the event of a tie.

B. Collection, Submission, Presentation, and Documentation of Supporting Materials

1. The Department Chairperson shall submit copies of resumes, transcripts, and annual personnel data sheets, summaries of student evaluations, and his/her recommendation to the Personnel Committee.
2. The candidate should submit to the committee: a written summary of how he/she meets each criterion and submit copies of papers, articles, books, and other evidence of scholarly endeavors (or references to them if copies are unavailable).
3. The Personnel Committee may request additional supporting material from the Department Chairperson or the faculty member.
4. Upon request from either the faculty member or the committee, the faculty member may appear before the committee to present oral evidence.

C. Evaluation and Recommendations by Personnel Committee

1. After evaluating the material privately and as a group, the Personnel Committee shall draft a report citing the manner in which the candidate meets each criterion. The committee will vote to support or reject the Chairperson's recommendation, citing how the candidate meets or does not meet the criteria. A minority statement may be affixed to the report.
2. The recommendations of the Department Chairperson and the Personnel Committee will be submitted to the department faculty for approval or rejection. A secret ballot will be conducted by the Personnel Committee. Approval requires a simple majority of those casting ballots. No faculty member may vote on any recommendation involving his or her own tenure or promotion.

3. Only tenure and promotion recommendations will be submitted to the department faculty for approval or rejection. Recommendations of the Department Chairperson and the Personnel Committee concerning reappointment will be forwarded without a department faculty vote.

D. Eligibility for Voting on Tenure and Promotion

1. Voting on personnel decisions involving either tenure or promotion shall be limited to those departmental faculty who have been granted tenure.
2. A recommendation concerning the reappointment of a nontenured faculty member will require a vote by the Personnel Committee, but not by the department faculty as a whole.

E. Procedures Following the Departmental Recommendation on Tenure and Promotion

1. The Department Chairperson will verbally notify the faculty member of the results. The faculty member may request in writing a meeting with the Department Chairperson and/or the Personnel Committee to discuss the results before they are submitted to the Dean and Provost. Additional evidence may be submitted to the Personnel Committee, and a re-evaluation may be requested in writing. If the Personnel Committee finds that the results of the re-evaluation could reasonably result in the reversal of the departmental vote, the new evidence may be submitted to the department faculty for a new vote.
2. The departmental recommendation(s) will be forwarded to the Dean of the School of Business Administration along with supporting documents, and the report of the Personnel Committee which summarizes how it considers the faculty member to be meeting each of the criteria. The Department Chairperson will be responsible for forwarding these materials to the Dean, who will then forward them, along with his/her recommendation, to the Provost.

F. Retrenchment Policy

1. In the event that enrollments decline sufficiently to necessitate a reduction in faculty, the general policy of the department will be to reduce the number of accounting faculty in reverse order of seniority and rank within the three faculty classes as follows:

- a. Part-time fixed-term faculty and graduate assistants.
 - b. Full-time fixed-term faculty.
 - c. Nontenured regular faculty.
 - d. Tenured regular faculty.
2. This policy may be modified with the approval of the Dean and Provost.

G. Policy for Employment of Fixed-Term Faculty

1. Fixed-term faculty are employed in the department to teach the two introductory courses and certain specialized upper division courses. Individuals in these positions normally are assigned a 12 semester hour teaching load and moderate committee assignments within the department.
2. In general, fixed-term faculty are entitled to the benefits established by University policy. In addition, such persons are extended most of the benefits and privileges available to tenure track faculty (such as grading assistance, reimbursement of expenses for attending local professional meetings, and participating in department policy matters), except where limited in this document.
3. Recruiting, hiring, subsequent appointment, and termination of appointment of fixed-term faculty is the responsibility of the Department Chairperson with the assistance of the Personnel Committee.

V. Departmental Bylaws

A. Selection of New Faculty

1. Recruitment of new faculty will be conducted by the Chairperson, assisted by the Personnel Committee.
2. Regular faculty candidates will be invited to the campus for interviews and will be scheduled to meet with as many regular faculty as possible. Preparation of the interview schedule and other arrangements for the candidate's visit is the responsibility of the Department Chairperson.
3. An evaluation of each candidate will be submitted to the Chairperson by each faculty member interviewing the candidate. Likelihood of meeting

criteria for promotion and tenure, potential contributions to the department, and probability of working harmoniously with department faculty should be considered in making recommendations.

4. The Department Chairperson will summarize the evaluations and submit them along with a recommendation to the Personnel Committee.
5. The Personnel Committee will vote to approve or reject the Chairperson's recommendation, citing reasons.
6. The recommendations of the Chairperson and Personnel Committee will be submitted to the department faculty for approval or rejection. A two-thirds majority vote of the faculty as defined in §IV(A.4) is required before a recommendation for an offer of appointment may be made to a regular, tenure track position. The Department Chairperson, in consultation with the Personnel Committee, may recommend appointment of fixed-term faculty members. Any decision not to recommend subsequent appointment of a fixed-term faculty member must be approved by the Personnel Committee. The Department Chairperson will notify the candidate of the results and prepare necessary papers if an offer of appointment is to be made.

B. Class Assignments, Advisement Responsibilities, and Committee/Service Responsibilities

1. Class assignments.

- a. Assigning classes shall be the responsibility of the Department Chairperson, in consultation with individual faculty members. Attempts will be made to meet the preferences of the faculty members stated on a semester survey of teaching preferences.

2. Advisement assignments.

- a. Each faculty member is expected to help in student advising. The Chairperson will distribute a new advising assignment list to the department faculty each September.

3. Committee/service responsibilities.

- a. Participation on School of Business Administration and University committees is expected.

C. Sabbatical Leave and Leave of Absence

1. Requests for Leave of Absence shall be submitted to the chairperson. Approval of the Personnel Committee is required to grant the leave.
2. The School of Accounting will follow the University Sabbatical Leave Policy.
 - a. Procedures
 - (1) At the beginning of each academic year the department chairperson shall inform the faculty of the application deadline.
 - (2) The application for Sabbatical Leave shall be submitted to the Personnel Committee. The Personnel Committee will vote to accept or reject the proposal.
 - (3) The School of Accounting's representative on the College of Business Administration Sabbatical Leave Reviewing Committee will present the candidate's project to the college review committee.
 - (4) Recipients of a Sabbatical Leave agree to submit a full written report by the end of the academic semester immediately following the semester of the leave. Two copies of the report shall be submitted to the Department Chairperson. One copy will be retained in the departmental files. The chairperson shall forward the other copy to the office of Dean.

It is the responsibility of the recipient of the Sabbatical Leave to comply with the "Final Report" requirements of the University Sabbatical Leave Policy.

D. Administering the Department Discretionary Account

1. The Department Chairperson shall be in charge of the department discretionary account.
2. The broad categories of expenditures (not in order of priority) are as follows:

- a. Faculty development.
 - (1) The School will support the recertification fees for one accounting-related professional certification (e.g., CPA, CMA, CISA, etc.) for each regular faculty and instructors of $\frac{3}{4}$ time or more for the academic year of recertification.
 - (2) The School will support 75% of professional membership and publication costs for each regular faculty member with the following limits:

1.	Professor	\$600
2.	Associate Professor	\$480
3.	Assistant Professor	\$390
4.	Instructor	\$160
 - (3) For regular faculty and instructors of $\frac{3}{4}$ time or more for the academic year, reimbursement of basic American Accounting Association dues.
 - (4) Attendance at professional meetings.
 - b. Accounting Advisory Committee.
 - c. Moving expenses for new faculty members.
 - d. Student Accounting Society.
 - e. Department publications and program development.
 - f. Faculty research support.
 - g. Department library.
3. To the extent possible, each fiscal year the Department Chairperson will prepare a budget for the discretionary fund. A Statement of Receipts and Disbursements will be prepared at the end of each year.

E. Summer Teaching Assignments

Amendment to Departmental Procedures Effective Dec. 3, 1986

1. Regular faculty will be offered summer teaching, whenever feasible and sufficient demand exists. The assignment will typically consist of two courses each summer for terminally qualified faculty at the professor, associate professor, and assistant professor ranks. Other faculty will be considered for any courses remaining. Assignments will consider each faculty member's qualifications, obtained by education and/or experience. Faculty interested in teaching a summer course must be appropriately qualified according to AACSB standards on the first day of the spring semester immediately preceding the summer session of interest in order to be eligible to teach. The Personnel Committee can override the provisions of this paragraph if the committee considers it to be in the best interest of the department to do so.
 - a. If sufficient courses are not available to fulfill this policy, courses will be offered to qualified faculty on the basis of rank, and within rank, on the basis of the number of years at that rank at CMU.
 - b. Unfulfilled assignments will be carried forward to the following summer and will be considered first for assignment for that year. Unfulfilled assignments will take priority over the provisions of paragraph (a) above.
 - c. Within each subject area, regular faculty members will be permanently assigned by lottery "odd summer" or "even summer" status. New regular faculty members will be permanently assigned "odd summer" or "even summer" status based on the need to balance the faculty between odd and even. "Odd summer" faculty will have first choice of which summer session to teach in during odd numbered years. "Even summer" faculty will have first choice of which summer session to teach in during even numbered years. Faculty members who teach three courses are expected to teach two courses in the second session.
 - d. A third course assignment will be offered to terminally qualified professorial faculty after the commitment for two courses for terminally qualified professorial faculty has been met. When the option for a third course is selected, the faculty member's choice of

session in which to teach two of the three courses shall be considered only after the choices of terminally qualified faculty teaching one or two courses have been honored to the extent possible. When more than one faculty member chooses to teach three courses, priority in making assignments will be based on the ranking established in paragraphs (a) and (b).

- e. Summer theme courses may be taught by a faculty member without that course assignment having to meet the criteria in paragraphs a through d above.
2. After the commitments in paragraph 1(a) are met, unstaffed courses will be offered to faculty not teaching a full load in the following priority order:
 - a. Professors and terminally qualified associate professors, and assistant professors, on regular appointment.
 - b. Other regular faculty.
 - c. Fixed-term faculty.
 - d. Graduate assistants.
 - e. Faculty outside CMU.
 3. It is recognized that certain faculty may desire to modify their summer teaching assignment from that stated above. The Department Chairperson shall attempt to accommodate the individual to the extent possible while still satisfying the guidelines in paragraphs E.1 and E.2.
 4. New terminally qualified faculty holding the rank of assistant professor or above will normally be scheduled to teach in the summer following their first semester at CMU.

F. Global Campus Courses

1. Department faculty normally will be offered the assignment of a Global Campus course for a three-year period. The faculty member will retain all students starting during his/her term of appointment until they complete or drop the course.

2. If an updating or revision of a Global Campus course is required, the faculty member currently assigned to that course will have the first choice at making the updating or revision.

G. Membership in the Graduate Faculty

1. There shall be two types of membership: 1) Regular membership and 2) Temporary membership.
2. Criteria for regular membership shall be:
 - a. Basic requirements:
 - (1) Associate or full professor on regular appointment, or
 - (2) Assistant professor with earned doctorate or appropriate terminal degree on regular appointment, or
 - (3) Election by the departmental faculty of other persons on regular or special appointment.
 - b. Additional requirements:
 - (1) All persons selected for membership in the graduate faculty must have been involved in at least one of the following activities within the two-year period immediately preceding their selection:
 - (2) Teaching graduate students in courses numbered 500 or above, or
 - (3) Supervision of graduate student theses, research, independent studies, internships, field studies, or practica.
3. Criteria for temporary membership: Persons who have not met the criteria for regular membership may be selected on a temporary basis as non-voting members of the graduate faculty, for a one-semester or one-session period.
4. Procedures for selection, continuance, and confirmation
 - a. The following procedures for selection, continuance, and confirmation must have been completed prior to the assignment of

any faculty member to the teaching, supervision, or advisement of graduate students.

b. Procedures for selection.

(1) Selection for regular membership in the graduate faculty shall be recommended by departments based on the criteria stated in §G.2a and §G.2b.

(2) Selection for temporary membership in the graduate faculty may be made upon recommendation of the department.

(3) Normal University grievance procedures shall be followed in the case of appeal of a departmental decision.

5. Procedures for continuance.

a. In order to remain a member of the graduate faculty, a member must within the immediately preceding two-year period continue to perform the activities in §G.2b above and show evidence of involvement in scholarly activities, creative endeavors, or professional growth.

b. Each graduate faculty member will report annually on such involvements for the immediately preceding two-year period.

c. Each department will review the report, make recommendation on continuance or discontinuance as a member of the graduate faculty, and forward the report to the Graduate Dean for confirmation.

d. Failure to file the report shall lead to automatic removal from the graduate faculty.

e. Normal University grievance procedures shall be followed in the case of appeal of a departmental decision.

6. Procedures for confirmation.

a. The Dean of Graduate Studies shall confirm departmental recommendations for selection on the basis of criteria stated in paragraphs G.1 through G.3 above.

- b. The Dean of Graduate studies shall confirm departmental recommendations for continuance or discontinuance on the basis of criteria and procedures stated in paragraph G.5 above.
- c. Individual or departmental appeals of the confirmation decisions of the Dean of the School of Graduate Studies may be made to the Graduate Council.