

Augustana College Department of Accounting
Guidelines for Tenure and Promotion
Adopted January, 2016

The Faculty Handbook identifies four areas of responsibilities for tenure-track faculty. The Accounting Department recognizes the importance of department faculty providing excellence in each area, while allowing flexibility for each member to achieve a balance that is appropriate for their contribution. The faculty handbook gives percentages to use when considering the four areas listed below. These are used only for merit pay for tenured faculty. However, they offer guidance as to a balanced work environment for a tenure candidate.

50 - 65%	Teaching
20 - 40%	Professional Activity
10 - 20%	Campus Service
0 - 10%	Community Service

CANDIDATES FOR TENURE

Teaching and Advising

There is no doubt that excellence in teaching is the essential responsibility of each faculty member. The classroom must provide challenging and insightful opportunities for students to learn the knowledge, skills, and abilities to be an accounting professional. Along with a strongly regimented body of knowledge, students need to learn to be inquisitive, master problem-solving techniques to approach unstructured and unexpected situations, and develop life-long learning skills. The teaching faculty must present complex information clearly and provide opportunities for developing the skills necessary.

Teaching will be evaluated through the four domains.

Instructional Delivery—how well is the course content being presented. The basic evaluation of this area will come from the faculty member’s statement, IDEA reports and the department chairperson’s report. Input for the evaluations will include, but not be limited to:

- IDEA quantitative data and student comments
- Review of syllabus
- Observation of classroom by department and division chair
- Conversations with students,
- Questionnaires and conversations with former students

Instructional Design—how well does the course achieve the objectives? In accounting, many of the courses have very specific content guidelines defined by the professional exams. In addition, the design of the course should allow for student growth in critical thinking and problem-solving skills. The basic evaluation of this area will come from the faculty member’s statement and the department chairperson’s report. Input for the evaluations will include, but not be limited to:

- Review of syllabus for inclusion of appropriate content
- Review of syllabus for assignments reflecting critical-thinking and problem-solving
- Review of textbook selected for appropriateness to course and currency

Expertise in Course Material—is the instructor trained in the specific course content. The basic evaluation of this area will come from the faculty member’s statement and the department chairperson’s report. Input for the evaluations will include, but not be limited to:

- Review of educational credentials
- Review of appropriate accounting designations earned
- Review of continuing education opportunities completed

Course Administration—is the course well organized, documented, fairly graded. This is an area in which the department tends to excel, as it is a valued skill as an accountant as well as in the profession of teaching. The basic evaluation of this area will come from the faculty member’s statement, IDEA data and the department chairperson’s report. Input for the evaluations will include, but not be limited to:

- Review of syllabus for appropriate planning and communication of expectations
- IDEA quantitative data and student comments
- Observation of classroom by department chair
- Conversations with students
- Questionnaires and conversations with former students

Although there are four domains, one of the most important aspects of quality teaching is the formation of connections between the faculty and the students. Does the faculty member interact with students and serve as a role model for the professional life of an accountant and the life of an ethical and contributing citizen. Academic advising is expected for tenure. With between 100 and 160 majors at any point in time, the advising load is substantial. However, this role provides additional opportunities for a faculty member to interact with students and demonstrates our commitment to providing individual attention to our majors and minors. The department chair report will include an evaluation of the faculty member’s ability to teach and advise in this informal and intimate manner.

Professional Activity

Professional activity requires the faculty member to be an active participant in the discipline of accounting as well as an effective member of the teaching faculty. The Faculty Handbook prescribes two domains for this activity: Professional Development and Expression. The basic evaluation of this area will come from the faculty member’s statement and the department chairperson’s report.

Professional Development—the requirement to be a life-long learner in the academic discipline. Members of the accounting profession have a sanctioned, monitored and specific mechanism to facilitate development through national-level, highly competitive, content-driven professional examinations. Earning professional credentials would be a very important requirement for a PhD without prior work experience in the field. To keep professional credentials active, all certifying organizations, such as the AICPA and IMA, require mandatory continuing professional education. The hours must be sanctioned by the professional society, some using NASBA (National Association of State Boards of Accountancy) as a standard.

In the department, the examples of requirements for professional development include, but are not limited to:

Active participation in professional associations.

Achieving additional professional certifications, providing evidence of active exploration and mastery of new areas in the profession. This provides the department with a balance of expertise across a wide and changing field of accounting knowledge.

Maintenance of all current professional certifications and continuing education requirements. This varies by certification. Two examples are given below.

The CPA requires 120 hours of continuing education over 3 years, with an ethics course included.

The CFE requires 30 hours a year, with 20 hours devoted to fraud coursework.

Additional course work in accounting and/or related fields of study

Professional Expression—the use of one's knowledge, skills and abilities to contribute to the academic discipline during their career at the college. There are multiple avenues from which the faculty member can choose to contribute to the profession. Included below are examples of some activities (not all-inclusive), for pre-tenure candidates.

Active participation in research projects, with the intended outcome of publication. During a six-year pre-tenure probation, one or two articles in academic or professional journals would be an achievement of note. Possible venues are listed below, but are not limited to:

Issues in Accounting Education

Journal of Accounting Education

Journal of Accountancy (the journal of the American Institute of Certified Public Accountants)

Strategic Finance (the journal of the Institute of Management Accountants)

Insight (the journal of the Illinois CPA Society)

Tickmark (the journal of the Iowa CPA Society)

Fraud Magazine (the journal of the Association of Certified Fraud Examiners)

The New Accountant

The Practical Accountant

OR

Poster presentations, conference presentations at national and regional conferences of the American Accounting Association, Institute of Management Accounting, Institute of Internal Auditors, the Financial Executives group, or CPA Societies. During a six-year pre-tenure probation, one or two presentations would be an achievement of note.

OR

Writing for professional examinations--CPA, CMA, CIA, CFE. This would not be appropriate for a faculty member who is new to the profession. A minimum requirement of 5 years of experience in the field of knowledge, and a reputation for excellence in the discipline, are required for the invitation to write. This would be applicable to an experienced candidate, who may not be as active in research at this point in his or her career. Because this is by invitation only, it is more difficult to quantify. In addition, an invitation depends on the area of expertise. For example, a faculty member who specializes in taxation would only be invited when the areas of taxation are being reviewed, which could be 2 – 3 years apart.

Service—Campus Service and Public Service

Each faculty member should use his or her talents, skills, and knowledge to assist the college in achieving its mission and to assist the community as needed. The candidate has significant freedom to choose a service focus. The basic evaluation of this area will come from the faculty member's statement and the department chairperson's report.

At the department level, especially in a small department, all members need to participate in annual assessment activities, curriculum revision and program development. Participation in recruitment activities such as the scholarship competition and high-school visit days are shared, along with other events that promote the department's program.

At the college level, all members should participate in the basic governance of the college service on division and college-wide standing committees, ad hoc committees, and a willingness to sponsor and/or work with student groups.

The discipline of accounting affords many opportunities for Public Service. The Voluntary Income Tax program (VITA) has been offered by the department for over 20 years, and is both service to the college and the public. Although it is the principal responsibility of the tax faculty, all department members participate in the program. The program has a limited and intense life cycle, and the large turnout of students participating requires help in supporting, teaching, supervising, and completing the reporting requirements the VITA program. Examples of public service opportunities are listed below, but not limited to:

- Consulting in accounting
- Working with non-profit groups
- Workshops and lectures on accounting
- Other community service and leadership

CANDIDATES FOR PROMOTION TO FULL PROFESSOR

Candidates for promotion are also evaluated according to the weights listed above for teaching, professional activity, and service. The candidate for promotion is expected to provide similar evidence of effectiveness in teaching, research, and service as listed above.

Teaching and Advising: Following faculty handbook guidelines, student evaluation data for all course sections taught since the granting of tenure should be reviewed and thoughtfully considered in the department chair's letter assessing the promotion candidate. The assessment of

teaching should not be based solely on evaluations but should –at a minimum- be based on regular teaching observations (conducted by tenured members of the department in the years leading up to promotion) and a review of the promotion candidate’s course materials (syllabi, assignments, handouts, and so on) as well. The department chair will consult the members of the department faculty at Professor rank and include their assessment in the letter. Teaching effectiveness should be maintained throughout a career, and the candidate will be responsible to demonstrate his or her continued excellence. Advising is still expected.

Professional Activity: As a faculty member matures, less emphasis is placed on publication and presentation. More opportunities avail the experienced faculty member to pursue longer works, interdisciplinary research, or consulting. Professional activity should be maintained throughout a career, and the candidate will be responsible to demonstrate continued interaction with the accounting profession, including being current in all areas of expertise.

Service to the College and Public: The opportunities for service increase as the knowledge, experience, and maturity prepare the candidate to take a leadership role. Chairing and/or serving on major committees would be expected. Service to the public is not expected, but would be considered an excellent demonstration of the candidate’s commitment to the profession and broader community. Service is an area that should experience growth from the tenure hearing to the promotion decision.