

OPERATING RULES AND PROCEDURES

Von Allmen School of Accountancy
Gatton College of Business and Economics
University of Kentucky
(Updates Dec 8, 2016 and April 16, 2017)

INTRODUCTION

These Rules of Procedure are intended to be consistent with the Governing Regulations and the Administrative Regulations of the University of Kentucky and the laws of the Commonwealth of Kentucky and of the United States of America. In the event that these operating rules and procedures are inconsistent or contrary to the above-mentioned regulations and laws, then those regulations and laws control.

ARTICLE 1. ORGANIZATION AND MEETINGS

Section 1.1 SCHOOL FACULTY AND PERSONNEL

1.1.1 The Faculty of the Von Allmen School of Accountancy includes the Dean of the Gatton College, the Director of the Von Allmen School, and all Von Allmen School Faculty members as defined by GR VII.E.5(a). The Von Allmen School Faculty also includes all full-time instructors and lecturers in the School.

1.1.2 Unless specified otherwise in these rules and procedures or unless prohibited by other University regulations, voting privileges are extended to all members of the Faculty of the School.

1.1.3 School Personnel includes all full-time and part-time personnel of the School.

1.1.4 The Von Allmen School of Accountancy limits the number of lecturers and senior lecturers to 50% of the tenured or tenure-eligible faculty.

Section 1.2 MEETINGS

1.2.1 Regular meetings of the School Faculty shall be held at least once each semester. Special meetings of the Faculty may be held at the call of the Dean, the Director, or on petition from one-fourth of the School Faculty.

1.2.2 Notification of all meetings of the School Faculty shall be given by memorandum to the members. Such notification shall be given at least one week in advance of the meeting and shall include the agenda of the meeting. Any change in School policy not previously listed on such agenda shall not be brought to a vote until the next meeting of the Faculty.

1.2.3 A quorum shall consist of a majority of the voting members of the School Faculty. In all parliamentary questions not otherwise provided for, Robert's Rules of Order shall apply.

1.2.4 The Director shall ensure that minutes of all meetings of the School Faculty are prepared. The Director may appoint a secretary for this purpose. Copies of the minutes shall be distributed to all members of the School Faculty and shall be made part of the School Record.

1.2.5 The Director will preside over all School meetings except as may be delegated by the Director or stipulated otherwise by these Rules and Procedures.

ARTICLE 2. ADMINISTRATION

Section 2.1 ADMINISTRATIVE STRUCTURE AND STANDING SCHOOL COMMITTEES

2.1.1 The administrative organization of the School consists of the Director, the Director of Graduate Studies (DGS), and the Program Director for the MSACC, and the Chairs of the key committees within the School. The key committees are the Ph.D. Policy Committee, the MSACC Policy Committee, and the Undergraduate Studies Committee.

2.1.2 The Director is the chief executive officer of the School. The authority of the Director is exercised with the assistance of the Director of Graduate Studies, Program Director of the MSACC, committees, and with the Faculty of the School. Subject to University policy and to School policy and rules as determined by the faculty, the Director is responsible for the administrative affairs of the School.

2.1.2.1 The Faculty of the School shall be actively involved in the selection, review and evaluation of the Director according to the guidelines and procedures established by the University and those adopted by such Faculty.

2.1.2.2 The Director shall be assisted in carrying out administrative tasks by the Director of Graduate Studies, the Program Director of the MSACC, and the chair of Undergraduate Studies Committee.

2.1.3 The Director is responsible for recommendations on the appointments, reappointments, terminal appointments, decisions not to reappoint, and post-retirement appointments of members of the School Faculty, as specified in GR VII.F.2.d and e. The Faculty shall be consulted on such issues. (See GR VII.F.2.d and e.)

2.1.3.2 The Director is responsible for recommendations on promotion and the granting of tenure. Procedures and criteria used in preparing the recommendations shall be those established by the University and the tenured Graduate Faculty of the School. The procedures must include consultation with the tenured members of the School with equal or higher rank. All recommendations on matters of promotion and tenure must include the written judgment of each consulted member of the School along with the recommendations of the Director. All faculty members with tenure shall be consulted on recommendations for granting of tenure. Faculty members without tenure shall not be consulted on recommendations for granting of tenure. Faculty members on approved leave of absence or with a primary administrative, service, or other assignment outside the department may, but

are not required to, provide written judgments on recommendations.

General guidelines of evidences to be used by the Von Allmen School of Accountancy in evaluations of faculty for appointment, reappointment, promotion, and the granting of tenure:

The portfolio of evidence used in the evaluation process has common characteristics but should also allow for individual evidence of excellence in research, instruction, and service to be assessed. Diverse areas of excellence, as well as common components, should be considered.

Promotion to Associate Professor and/or the Awarding of Tenure:

1) Research and Other Creative Activity.

An external reputation for excellence on a regional or national level is largely determined by outside letters from noted scholars. Internal evaluations are based on publications in refereed journals in the individual's area, to include journals outside of accounting, but within the individual's methodological domain. "Publications ...should be evaluated, not merely enumerated."¹ Other factors that should be considered are invited presentations, regional or national awards, invitations to conferences, presentation at conferences or participation as a discussant. Serving as a journal reviewer, editorial board member, or editor also demonstrates evidence of a national reputation. Obtaining external research grant funding is uncommon in accountancy, but would certainly be viewed positively.

2) Teaching, Advising, and Other Instructional Activities

Evidences listed in AR 2:2-1 include: "(a) reports by colleagues qualified in the field; (b) evaluations by students and, if available, graduates; and (c) when appropriate, the subsequent accomplishments of graduates whose major work has been supervised by the individual under consideration." Other evidence may include teaching awards, letters from graduates, and student performance on professional exams in the individual's area. Obtaining external teaching grant funding also indicates teaching proficiency. Continuous improvement might be demonstrated by improving student evaluations, use of innovative instructional methods, and staying current in the individual's area. Colleagues' letters ultimately determine measurement of continuous improvement. Consideration should be given to amount of teaching: course load (number of courses taught per year), course level (undergraduate, masters or doctorate), number of students, and number of different courses taught. Many of the evidences are expected to be captured in the candidate's teaching portfolio.

Academic advising is normally not a priority for assistant professors; however, participation on doctoral advisory committees and other doctoral program activities should be considered positively.

3) Professional, University and Public Service

Scholarly service at the assistant professor level will be evidenced by participation in

¹ University of California, Los Angeles Appointment and Promotion-Review and Appraisal committees. P. 6

assigned committees, attendance at Von Allmen School, Gatton College, and University functions, workshops, brown bags as well as attending national and section accounting conferences.

Promotion to Professor

1) Research and Other Creative Activity

Excellence is determined by publication in refereed journals, national awards, and appointment as editor or membership on editorial boards of leading journals. The influence of one's research is also considered, by referring to citations, participation on panels, authoring monographs or scholarly books. Primary evidence; however, consists of letters from scholars at leading universities. Other evidence includes presentation at national, sectional, or other prestigious conferences, attainment of major awards, invited presentations at similar or more prestigious institutions, invitation to serve on editorial boards, to review manuscripts for leading journals, to review grant applications for national funding agencies, and to evaluate candidates from other institutions for promotion and/or tenure.

2) Teaching, Advising, and Other Instructional Activities

Evidences in AR 2:2-1 include: "(a) reports by colleagues qualified in the field; (b) evaluations by students and, if available, graduates; and (c) when appropriate, the subsequent accomplishments of graduates whose major work has been supervised by the individual under consideration." In addition to formal student evaluations, these may include teaching awards or grants, letters from graduates, and student performance on professional exams in the individual's area. Excellence might be measured by teaching awards or grants, use of innovative instructional methods, textbook authorship. Colleagues' letters ultimately determine measurement of excellence.

Mentoring and advising doctoral students is critical to the success of the Von Allmen School and is essential for promotion to professor. Accordingly, evidence of these activities include serving as a dissertation chairperson or research advisor, coauthoring with doctoral students, serving on dissertation committees, as well as contributions to the general research environment through participation at workshops, brown bags, and other graduate student research events.

3) Professional, University and Public Service (adapted from University of South Carolina)

The quantity of service to the School, College, University, and profession should increase with rank. Evidence of a candidate's contribution to service across a broad spectrum of potential activities includes, but is not limited to, the following areas:

Service to the Von Allmen School: Leadership in performance on committees; cooperation with colleagues on research projects and teaching assignments; attendance and participation in workshops, faculty meetings, and other functions sponsored by the Von Allmen School; mentoring of graduate students and junior faculty.

Service to the University and the State: Performance on committees of the Gatton College and the University of Kentucky; administrative responsibilities and

functions; and special projects for the University and state government agencies.

Service to the Academic Community: Leadership roles in the administration of academic and professional organizations; including AAA committees

Service to the Local and Business Community: Pro-bono consulting for, academically based presentations to, and involvement with, community and business groups; testimony before governmental bodies. Appointment to prestigious national and regional boards, commissions, and governmental/regulatory entities.

2.1.2.5 The Director is responsible for reaching agreement with each faculty member on the allocation of faculty time as officially reported to the University via distribution of effort agreement, consistent with University, College, and School rules and policies.

2.1.2.6 The Director is responsible for the periodic evaluation of School faculty and for making recommendations on salaries and salary changes by procedures and criteria established by the University, College, and the Faculty of the School. The Director is responsible for ensuring fair and equitable treatment of faculty.

Criteria and procedures for appointment, reappointment, and nonrenewal of appointment, terminal appoint, promotion, and faculty merit performance review at the lecturer or senior lecturer rank will be consistent with the criteria and procedures employed for tenured and tenure-eligible faculty. Since lecturer and senior lecturer appointments rarely include research, the criteria and procedures will primarily focus on teaching and service.

The portfolio of evidence used in the evaluation process has common characteristics but should also allow for individual evidence of excellence in research, instruction, and service to be assessed. Diverse areas of excellence, as well as common components, should be considered. Consistent with the evidences employed in evaluating tenured and tenure-eligible faculty, the appropriate evidences include (but are not limited to):

- Innovative teaching methods
- Employment of higher learning approaches and activities
- Student evaluations
- Recognitions from students and graduates
- Continued record of active involvement in the lecturer's academic area Student advising
- Faculty advisor to student organizations School and College committees
- Attendance at School and College functions Attendance at professional functions
- Professional involvement and activities outside the university

2.1.2.7 The Director is responsible for submitting budget requests for the School. The Director is responsible for administering the budget.

2.1.2.8 The Director represents the School in accordance with GR VII.F.2.d. and e

2.1.3 The Director of Graduate Studies and Chair of Undergraduate Studies Committee shall be appointed by the Director after consultation with the faculty. The Director shall recommend the appointment of the Program Director of the Master of Science in Accounting Program to the Dean of the Graduate School.

2.1.3.1 The Director of Graduate Studies has the responsibility of coordinating all activities pertaining to graduate study in the respective program such as recruiting, admissions, course offerings, comprehensive examinations, etc. In the case of the MSACC, the DGS delegates recruiting, admissions and course offerings to the Program Director of the MSACC. The DGS represents the respective Programs on the College Policy Committees and Chair the School's Graduate Studies Committees (the Ph.D. and MSACC Policy Committees).

2.1.3.2 The Director of Graduate Studies has the responsibility for advising all Ph.D. graduate students who do not have an advisory committee. Advisory Committee Chairs advise all doctoral students whose committees they chair.

2.1.4 The following standing committees will be formed according to the provisions of these Operating Rules and Procedures.

- a. Undergraduate Studies Committee
- b. MSACC Policy Committee
- c. Ph.D. Policy Committee

2.1.4.1 The Undergraduate Studies Committee shall consist of at least three members of the School Faculty in addition to the Chair. The Committee shall also include one undergraduate accounting student, elected by a majority of the other Committee members. Faculty appointments to the committee shall be made by the Director for a term of one academic year. Reappointments for additional one-year terms are possible. Committee responsibilities include those issues relevant to undergraduate instruction including approval, oversight and review of the undergraduate program requirements and courses.

2.1.4.2 The MSACC Policy Committee shall be chaired by the Program Director of the MSACC. The Committee will include the Director of Graduate Studies and faculty selected from those that teach in the Program. The Committee shall also include one student in the MSACC Program, elected by a majority of the other Committee members. The student representative shall participate in the policy deliberations of the committee that do not involve personnel decisions about or resource allocations to students. Faculty appointments to the committee will be made by the Director in consultation with the DGS and the Program Director. Appointments are for one year. Reappointments for additional terms are possible. Committee responsibilities include those issues relevant to the administration and operation of the MSACC Program including admissions, curriculum, and placement.

2.1.4.3 The Ph.D. Policy Committee shall be chaired by the Director of Graduate Studies and will be selected from members of the School Faculty who are actively involved in the Program. The Committee shall include one, nonvoting student member who is enrolled in the accounting Ph.D. Program. The student representative shall be: (1) elected by a majority vote of the enrolled Ph. D. students who are not on academic probation and (2) approved by a vote of the faculty members: of the Ph. D. committee. The student

representative shall participate in the policy deliberations of the committee that do not involve personnel decisions about or resource allocations to students. Faculty appointments to the committee shall be made by the Director in consultation with the DGS. Appointments are for one year. Reappointments for additional one-year terms are possible. Committee responsibilities include those issues relevant to the Ph.D. Program including approval, oversight and review of the graduate program requirements and courses.

2.1.4.4 The Director shall be an *ex officio* member of all School committees (GR VII.F.2(d)).

Section 2.2 GENERAL PROVISIONS FOR COMMITTEES

2.2.1 Notification of membership on committees shall be distributed to the Faculty within thirty days of the beginning of the Fall Semester. All meetings will be announced at least 1 week in advance.

2.2.2 Faculty members with one-half or more of their duties in College or University administration shall not serve as regular committee members for standing committees except as noted in the School Rules and Procedures. Such faculty may serve as *ex-officio* committee members.

2.2.3 Additional ad hoc committees may be established as necessary by the Director or elected by the faculty to carry out the activities of the School or advise the Director on issues.

2.2.4 Each standing committee shall meet at least once each semester.

2.2.5 All committee meetings shall be open to any member of the School Faculty unless otherwise indicated in the Operating Rules and Procedures.

2.2.6 All committee meetings shall be conducted in a democratic manner with each official committee member having one vote and passage of motions requiring a simple majority of the votes cast.

Section 2.3 POLICY

The Director shall be responsible for keeping a current compilation of the School's policies. These shall consist of all continuing School policy decisions which do not amend the School Rules and Regulations.

Section 2.4 ELECTIONS AND VOTING

2.4.1 All elections to elected positions shall be done by secret ballot by the eligible faculty members. If no candidate receives a majority on the first ballot, a run-off of the two top candidates will be held.

2.4.2 Voting on issues may be by show of hand. However, a secret ballot may be called for by any member of the eligible voters.

2.4.3 Only faculty members who are present may vote; proxy voting is not allowed.

ARTICLE 3 ACADEMIC PROGRAMS

Section 3.1 STATEMENT OF PROGRAMS.

The statements of the programs of the Von Allmen School of Accountancy are available in the current University of Kentucky Bulletins.

Section 3.2 CHANGES IN PROGRAMS, COURSE OFFERINGS OR COURSES.

3.2.1 Changes to the undergraduate course offerings or degree programs are to be made as follows: Faculty member sponsoring the proposal submits the proposal to the School Undergraduate Studies Committee. The committee has thirty days to present the proposal, along with its recommendation, to the School faculty. The Faculty shall act upon the proposal within thirty days. If the proposal is approved, the Director forwards the approved proposal to the Dean's office for College committee and faculty approval and for distribution to the appropriate University Committee.

3.2.2 Changes to the graduate course offerings or degree program are to be made as follows: Faculty member sponsoring the proposal submits the proposal to the appropriate committee (MSACC or Ph.D. Policy Committee). The appropriate committee has thirty days to present the proposal, along with its recommendation, to the School Faculty. The Faculty shall act upon the proposal within thirty days. If the proposal is approved, the Director forwards the approved proposal to the Dean's office for College committee and faculty approval and for distribution to the appropriate University committee.

3.2.3 All course proposals or course changes for which graduate credit may be received must be approved by the appropriate Graduate Policy Committee(s).

Section 3.3 SCHEDULING AND STAFFING OF COURSES

3.3.1 The Director is responsible for scheduling classes after consultation with the Faculty on teaching desires and times. In the event of conflict in teaching assignments or schedules, priorities are to be based upon rank and then seniority.

3.3.2 Courses are to be staffed consistent with College procedures and policies.

ARTICLE 4. PERTAINING TO THE OPERATING RULES AND PROCEDURES

Section 4.1 PRIORITY

No rule or procedure of these Operating Rules and Procedures shall be enforced in conflict with College or University Rules and Regulations.

Section 4.2 PROCEDURE FOR AMENDMENT

4.2.1 Any member of the School Faculty may initiate an amendment by distributing copies of the proposal at any regular meeting of the School Faculty. Such distributions shall constitute a first reading of the amendment. Proposals shall be clearly labeled as PROPOSED AMENDMENT.

4.2.2 The amendment becomes part of the Operating Rules and Procedures if ratified by majority vote of the School Faculty attending the next regular meeting.

Section 4.3 REVIEW

The School shall formally consider the question of Operating Rules and Procedure review at intervals no greater than five years. At any time within such intervals, the Director may appoint an ad hoc review committee, which shall make a report on the question to the Faculty.

Section 4.4 RATIFICATION

These Operating Rules and Procedures shall be considered ratified when accepted by a vote of the majority of the School Faculty at a regular faculty meeting. The document becomes effective upon ratification and with approval of the Provost of the University.

Section 4.5 UPDATING

Amendments to the Operating Rules and Procedures shall be included at their proper place in the document, rather than added serially at the end. All wording which has been removed from the document by Amendment shall be deleted from the updated copies. All wording added by amendment shall be so identified in updated copies of the document by being underlined, and the date of the amendment shall be indicated in parentheses following the underlined provisions.

Section 4.6 DISTRIBUTION

Each member of the Faculty shall be given a copy of the Operating Rules and Procedures. It shall be the responsibility of the Director of the School to keep the Operating Rules and Procedures updated. Updated versions shall be distributed to the faculty.

These Rules of Procedure have been created and approved by the Faculty of this School, pursuant to the authority granted by the Administrative and Governing Regulations of the University of Kentucky. These

rules do not become effective until and unless approved by the Dean and Provost as indicated by their signatures below. Any modification to these rules must also be approved by the Dean and Provost before the modifications take effect. These rules contain a total of 8 pages, each of which are initialed and dated by the undersigned persons. A current copy of the approved rules for this School is available in the office of the area coordinator, the Director of the School, the Dean of the College, and the Provost's office.