

STATEMENT REQUIRED BY SECTION 7.12 OF THE REGULATIONS
CONCERNING FACULTY TENURE
FOR THE DEPARTMENT OF ACCOUNTING

I. Introductory Statement

This document describes with more specificity the indices and standards which will be used to evaluate whether candidates meet the general criteria in Section 7.11 of the Regulations. For a complete perspective, the reader is advised to review Section 7 in its entirety. See also the School of Business and Economics Faculty Evaluation Policy, approved by the School Senate on May 24, 1979.

II. School Mission Statement

The Department of Accounting contributes to the broad teaching, research, and service responsibilities to which the School of Business and Economics and the Duluth campus is dedicated as part of the total University of Minnesota system. Like other units the Department recognizes the offering of quality undergraduate instructional programs as its primary mission. This mission is to provide students with the broad professional and cultural education necessary for leadership in either the private or public sector. Quality of teaching is the most important factor in maintaining and improving the climate for learning in the Department, while research, publication, and service activities also contribute.

Accounting Environment

The nature of the Department of Accounting, taking in consideration the environment factors in which the Department has to operate, makes its mission somewhat unique and different from the other Departments in the School of Business and Economics. UMD accounting graduates, whether they accept a position in industry, not-for-profit organiza-

tions, government, or public accounting, are directly or indirectly involved in the preparation of financial reports to external interested parties and to the public.

The characteristics and requirements of financial reporting are set by authoritative bodies such as the Financial Accounting Standards Board (FASB), The American Institute of Certified Public Accountants (AICPA), The Securities and Exchange Commission (SEC), governmental agencies and others. Moreover, public expectations are constantly changing and demanding a higher level of competence, a greater amount of disclosures, and relevant financial information to make economic decisions. These demands place the academic nature of accounting in the same context as the academic preparation for the medical and legal professions.

Students must be prepared in both the conceptual nature of accounting as well as its application within the standards established by the authoritative bodies. Consequently, accounting faculty are under intense pressure to be up-to-date with changes in the standards, as well as to prepare students to cope with the professional environment and the expectation of the public.

In addition, the members of the faculty who are Certified Public Accountants (CPA's) or Certified Management Accountants (CMA's) have to participate in continuing professional education programs to maintain their certification and licenses. The State of Minnesota, as well as other states, requires 120 continuing professional education hours every three years. The thrust of this requirement is to promote the development and maintenance of accounting and auditing proficiency after passing the certification examination.

Accreditation of the accounting program requires that at least 40% of required accounting faculty hold professional certification. If the Department moves to a five year program, a minimum of 60% of the required accounting faculty must hold professional certification. In addition, recent professional accounting experience that provides first hand knowledge of practical accounting situations and the ways in which current accounting issues are actually being handled by the accounting profession is required.

It is recognized that the primary thrust of the Department probably will remain oriented to undergraduate teaching for the foreseeable future. Ph.D. degrees are not granted; therefore, faculty stimulation traceable to working with Ph.D. candidates is lacking. Teaching loads and undergraduate advising will probably continue to be excessive compared to an ideal for maximizing sustained research efforts by the faculty. Because faculty research activities are deemed to be important, it is necessary that maximum time and financial opportunities consistent with School resources be provided for faculty members to become more actively involved in research. As such opportunities are expanded, faculty members must demonstrate a commensurate increase in the level of research and related scholarly output.

Evaluation criteria and standards within the Department relate to both the mission of the Department and its initial appointment policy as stated in the School of Business and Economics Faculty Evaluation Policy. The relationship to mission is explicated in the previous materials and in the discussion of individual criteria which follows.

III. Criteria for Tenure

The basic criteria for tenure decisions are stated in Section 7.11 of the Regulations Concerning Faculty Tenure. The present document provides information that relates specifically to the evidence required to demonstrate that each criterion has been met. It should be noted that the criteria and evidence spelled out here apply to decisions regarding promotion, as well as to tenure. Recommendations regarding granting tenure, like all other evaluation decisions, begin at the department level. The granting of tenure is completed only when confirmed by the Board of Regents. Because of the importance of tenure decisions, it is crucial that all steps be taken deliberately and reflectively, with sufficient time for judgement to mature, and for the candidate's record to be firmly established.

The procedures outlined in the following paragraphs are designed to insure, insofar as possible, that determinations be made carefully, thoughtfully, and on the basis of the best

evidence available. Each of the three basic areas is discussed within the framework of the University rules and regulations and the mission and needs of the Department.

All regular faculty members are expected to demonstrate effectiveness in teaching, scholarly productivity, and achievement in service. The question of the relative importance of each of the three areas must be considered. In all circumstances teaching and scholarship are given substantially greater weight than service. Teaching and advisement loads as well as other factors unique to each individual must be considered in justice and fairness to faculty members who are being evaluated. A candidate may be evaluated on a somewhat different weighting than was used historically or was applied in another case. Thus, individual contribution can be rewarded as appropriate. The total contribution of the individual to the University, with all factors considered, will govern the final evaluation. Time-in-grade, taken in isolation from substantive criteria for promotion, is not considered a valid criterion.

Individuals receiving a regular appointment at the rank of assistant professor upon completion of the earned doctorate who have no prior service toward tenure must establish an acceptable record of performance and achievement during their first six years of service. Assistant professors can expect to receive tenure by meeting the standards for performance for promotion to the rank of associate professor. Only under the most unusual circumstances will an assistant professor be recommended for tenure without also being recommended for promotion.

A. Teaching

Effective teaching is essential in achieving tenure. The utmost care and thought must be given to Departmental and School evaluation and documentation of the candidate's teaching merits. Each candidate will be reviewed by colleagues on such items as course materials, outlines, readings, examinations, and any other items bearing upon the quality and effectiveness of the candidate's teaching.

The creative and innovative efforts of the candidate will be specifically assessed. Such efforts might include introducing new teaching methods, bringing research and case study results into the classroom where appropriate, discussing relevant journal materials and books. Classroom use of first-hand knowledge arising from consulting, special seminars, leaves, summer employment or other direct associations with the practical operation of knowledge in the candidate's area of specialization could be another indication of innovative effort.

In addition, information gained from student evaluations of teaching activities, as well as other solicited or unsolicited inputs, must be carefully reviewed and considered as appropriate. Student evaluations must be interpreted with great care and with knowledge that such evaluations may provide more useful information regarding teaching behaviors than overall teaching effectiveness. Teaching performance in both traditional and nontraditional settings must be evaluated. While the ability to teach effectively in the noncredit continuing education setting is not as essential as in the traditional setting, it is considered important. Each faculty member must expect to meet high standards of teaching. Faculty members must faithfully perform all the detailed duties of a teacher both inside and outside the classroom. Finally, to insure continued improvement in the overall quality of instruction within the School, faculty members must demonstrate teaching effectiveness that compares favorably with standards set in the individual's field, Department and/or profession.

B. Scholarly Productivity

A second essential requirement in achieving tenure is demonstrated capability in research or other scholarly and creative professional activities. Promotion and tenure requires that the candidate has completed work that extends the frontiers of knowledge or that applies existing knowledge to practical situations in novel or insightful ways. The candidate's work must demonstrate construction of new combinations of ideas or analysis of

data from primary or secondary sources to provide meaningful generalizations adding to or improving the state of the art and increasing the storehouse of existing knowledge.

The candidate will submit a listing of all published materials (textbooks, journal articles, working papers, teaching materials and the like), evidence of successful completion of funded research, evidence of use of applied research to solve meaningful world problems, papers given at professional meetings, assignments as chairperson or as discussant at professional meetings, citations of previous work by other authors, and evidence of work in progress.

The Department is the basic unit in evaluation and is responsible for establishing and upholding standards of scholarly competence. In the judgement of the Department and others, the work in question must be important, valuable to some recognized audience because of its validity and application of scientific principles, and thus represent a contribution to the scholarly or practical world. Materials found in speeches or addresses, rather than in publications of a reputable agency, must meet the standard of scholarly competence as defined above.

Some research efforts must be ranked higher than others. For example, a contribution to one of the status journals in a field may be worth more than contributions to less prestigious outlets. However, the impact of the research in the profession or in application will be the ultimate criterion in determining the value and significance of the activity.

Finally, outside review of a candidate's scholarly output is considered essential and mandatory to add to the objectivity and reliability of internal evaluation. The Department Head (or the chairperson of a departmental promotion and tenure committee, if one is employed) has responsibility for the identification of outside reviewers and the solicitation of evaluative comments from them. However, it is understood that normally the selection of external reviewers will be done either in consultation with, or with the advice of, the candidate in question. Two or more outside reviewers should be utilized, particularly where the candidate has published in two or more sub-areas of his or her discipline.

C. Service

Faculty members are expected to contribute to the Department, the School, the Campus, and to the overall University their specialized knowledge in the field of competence as well as the generalized knowledge which originates from the fullness of experience. Therefore, each faculty member is expected to attend department meetings, participate in the School Senate, serve on committees, and otherwise contribute to the ongoing governance and decision-making process of the University. However, no member of the faculty is expected to provide services to committees within the University to the extent that this will interfere with teaching and research.

Likewise, each faculty member is expected to devote some professional time and effort to participating in appropriate professional activities within the community. For example, faculty members may serve on state or local government commissions, may be active in working with business and labor groups who are prospective future employers of the School's students or may share research and other professional areas of competence with the community through addresses and appearances on radio and television news or public service programs.

Faculty members are expected to work toward improving their profession by actively participating in the professional organizations related to their areas of expertise. Indications of such participation are membership in professional organizations or associations and service as a leader (officer, committee chairperson, committee member) in such organizations. The accounting faculty should take an active role on the Board of Directors of the Lake Superior Chapter of the National Association of Accountants and the Minnesota Council of Accounting Educators. They should be involved in activities of the Duluth Chapter of Minnesota Society of CPAs. They should be involved in coordinating and instructing review courses for the CPA and CMA examination. The department faculty should offer professional development courses for Region 10 of the Minnesota Association of Public Accountants and for in-house sessions for local CPA firms. Participating as a presenter, discussion leader, session chairperson, a program planner or the like at meetings

or conferences of professional organizations is further evidence of service to the faculty member's profession. In addition, honors, awards, citations, and listing in professional registers are indications that one is recognized as a positive contributor to his or her profession.

Appraisal of service must be based on more than mere listing of the number of committee assignments. It must include indication of effort, leadership and contribution to the purposes of the service unit (e.g., committee, department, etc.). Department colleagues will be responsible for establishing appropriate procedures to obtain relevant information to substantiate the quality of service contribution. As a rough guide, an allocation of as much as 10%-20% of effort to service should be considered a maximum. Further involvement in service will not compensate for less than adequate performance in teaching or scholarly productivity.

IV. Promotion

The criteria and expectations for promotion are the same as those stated above for tenure. This section specifically addresses the standards (e.g., level of performance) to be applied at each rank.

A. To Assistant Professor

The earned doctorate or equivalent evidence of professional growth and development is a prerequisite for initial regular (tenure track) appointment at the rank of assistant professor. Regular appointments generally are not made at the rank of instructor. Exceptions will be made in the case of individuals recruited who are nearing completion of requirements for the doctorate. Such individuals will be initially appointed at the rank of instructor but will be eligible for automatic promotion to the rank of assistant professor upon receipt of certification of completion of all requirements for the doctorate. Such individuals will receive an initial appointment for two academic years and the provision for automatic promotion will terminate on the notice date for such appointments as determined

by the collective bargaining agreement between the Regents of the University of Minnesota and the University Education Association.

Individuals initially appointed as instructors who fail to complete degree requirements by the notice date of their second year of service should expect notice of non-reappointment (terminating their appointment at the end of the second year of service). Only under most unusual and extenuating conditions will an individual so notified be granted reappointment, as it must be recognized by all concerned that such an individual has already exhausted two years of a maximum of six years probationary service to meet the normal preconditions for initial appointment at the rank of assistant professor.

If an individual does not complete the requirements for the doctorate by the notice date of the second year but is reappointed for additional service, the individual will be considered for promotion only in the routine sequence of review. The earliest date for consideration for promotion to assistant professor in such cases will be in the late fall of the individual's third year of service. Promotion, if granted, will be effective at the beginning of the fourth year of service.

B. To Associate Professor

To be promoted to associate professor and granted tenure, an individual must have an established record of effective teaching performance. Substantial evidence of emerging professional distinction through recognition of scholarly accomplishment and potential among the individual's professional peers is required. A record of well-rounded professional service within and outside the University is expected. These attributes and accomplishments should be reflected in a pattern of consistent and emerging behaviors over a period of time.

C. To Professor

To be promoted to professor, an individual should demonstrate continued growth and development within the three criteria of performance over an extended period of time. The standards for promotion to professor are deemed to have been met when 1) the individual has demonstrated continuous excellence in teaching; 2) there is consistent evidence of scholarly productivity; and 3) the individual has demonstrated continued activity and growth in the breadth and quality of service contributions to the Department, School, Campus, profession and community. It is expected that the individual has received recognition of professional distinction by appropriate professional colleagues including academic colleagues in the individual's Department, School, discipline-based national and regional professional academic organizations, and when appropriate, by practitioners.

V. Procedures

The Department complies with the procedures for promotion and conferral of indefinite tenure set forth in Section 201.000 of the collective bargaining agreement between the Regents of the University of Minnesota and the University Education Association.

Dean's Office
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per Ann Bally