

**CODE OF THE  
DEPARTMENT OF ACCOUNTING**

Revised April 4, 2019

## Table of Contents

<b>Section I.</b>	<b>Mission and Objectives</b>	<b>3</b>
	A. Mission Statement and Vision	3
	B. Statement of Objectives	3
<b>Section II.</b>	<b>Organization and Administration</b>	<b>4</b>
	A. Department Chair	4
	B. Academic Faculty	5
	C. Faculty Meetings	6
	D. Department Chair Election	8
	E. Salaries	8
	F. Travel	8
	G. Summer Teaching	9
	H. Personnel	9
	I. Operational Evaluation	9
	J. Committees	9
<b>Section III.</b>	<b>Faculty Administrative Policies and Procedures</b>	<b>11</b>
	A. Departmental Workload Policy	11
	B. Appointments of Faculty	11
	C. Formation of Promotion and Tenure Committees	14
	D. Procedures for Promotion and/or Tenure	14
<b>Section IV.</b>	<b>Faculty Evaluation, Tenure &amp; Promotion Standards, and Disciplinary Actions</b>	<b>16</b>
	A. Annual Faculty Performance Evaluation	16
	B. Standards for Tenure and Promotion to the Rank of Associate Professor	17
	C. Standards for Promotion to the Rank of Professor	18
	D. Standards for Promotion to the Rank of Senior Instructor	19
	E. Standards for Promotion to the Rank of Master Instructor	20
	F. Comprehensive Midpoint Probationary Period Review of Untenured Faculty	22
	G. Annual Probationary Period Review of Untenured Faculty	22
	H. Disciplinary Action for Tenured Faculty Related to Performance of Professional Duties	23
	I. Phase II Comprehensive Performance Reviews	23
<b>Section V.</b>	<b>Student Grade Appeals and Faculty Grievances</b>	<b>26</b>
	A. Graduate Student Evaluation	26
	B. Student Grade Appeal Procedures	26
	C. Faculty Grievance Procedures	27
<b>Section VI.</b>	<b>Procedures for Changing the Departmental Code</b>	<b>27</b>
<b>Section VII.</b>	<b>Relationship to University Code</b>	<b>27</b>
	<b>Signatures Approving/Disapproving Changes to this Code</b>	<b>28</b>

# CODE OF THE DEPARTMENT OF ACCOUNTING

## Section I. Mission and Objectives

### A. Mission Statement and Vision

1. We are in the business of transforming lives. We believe accounting has the power to inspire change and solve complex challenges in Colorado and around the globe. Through our undergraduate and graduate programs, research, and service to our communities, we will make our world a better place.
2. *Vision.* We are the preferred destination for accounting knowledge for personal, professional, and organizational development. Our approach to accounting education will attract students, employers, donors, faculty, and staff who believe in the power of accounting to make a difference. We will achieve our vision by:
  - a. Attracting and retaining faculty with high-quality knowledge and skills in both teaching and research.
  - b. Providing a superior undergraduate and graduate educational experience.
  - c. Building a high-quality research reputation by capitalizing on our growing reputation.

### B. Statement of Objectives

With ethics and citizenship as our grounding, we uphold a set of values that drive our decisions and actions. Through innovative teaching and research, we do our part every day to inspire future accounting leaders to change the world for the better.

1. **Student-development.** Students are why we are here. Every student's learning, personal growth and professional development is a priority to us. We offer support in the classroom and beyond to ensure that we are giving all students in accounting classes the opportunities they need to realize their full potential as leaders ready to change the world for the better.
2. **Excellence.** We dedicate ourselves to preeminent teaching and research that inspire change and create value in our community and in the world. We will uphold our high standards as we make decisions for our future.
3. **Integrity.** We promote a culture that expects professionalism and empowers students,

faculty, and staff to make choices and take action using the highest ethical standards as a guide.

4. **Innovation.** We look to the future with the agility and confidence needed to take risks, try new methods, and anticipate and respond to market changes. We will seek and deploy new approaches to keep pace with a changing world and to engage 21st century students and businesses.
5. **Inclusion.** We hold ourselves accountable, as people with diverse views and backgrounds, to recognize and respect the contributions of every Department of Accounting community member. Our work environments and relationships will honor and support the people who through their focus on excellence and high performance every day make our Department great. Our learning environments welcome and support a diverse student body's success.
6. **Fiscal Responsibility.** Accountability and transparency will guide our decisions as responsible stewards of our financial resources. We will be self-reliant, creative, and entrepreneurial as we seek opportunities to secure our future.

## **Section II. Organization and Administration**

### **A. Department Chair**

1. The Department Chair is the administrative and academic officer in the department. The Department Chair has the general responsibility for any personnel activities which may affect the professional status of the department or the best interests of the university. In addition to the responsibilities specified in Section C.2.6.2 of the *Academic Faculty and Administrative Professional Staff Manual* (the *Manual*), the Department Chair responsibilities include, but are not restricted to the following:
  - a. Represent the department to internal and external stakeholders.
  - b. Work with others to develop harmonious working relationships within the department, college and university, other educational institutions, business, government, consumer groups, the community, and professional societies and business-related organizations as appropriate.
  - c. Meet with representative students of the department on a regular basis, or as

requested, for the purpose of discussing curriculum, program development, advising, perceived problems, and other matters pertaining to improving academic programs and the overall academic experience.

- d. Coordinate the recommendation and/or selection of faculty members for department, college and university standing or ad hoc committee assignments.
  - e. Delegate, as required, those portions of Chair responsibilities to an Assistant Chair, if this position is formally established, or a voting member of the department, with responsibilities clearly defined and communicated to the faculty.
  - f. Delegate administrative functions to other members of the department whenever deemed necessary; however, if the Chair is temporarily unable to fulfill their duties for any reason, a tenured faculty member of the department can be either appointed by the Department Chair to act in their absence or be recommended by the voting faculty members of the department. In either case, the Dean of the College of Business shall approve and appoint the selection of a temporary Department Chair.
2. The Department Chair has the following faculty responsibilities:
- a. Teach a limited number of courses to be determined by the Dean.
  - b. Serve on committees as appointed.
  - c. Maintain professional involvement and scholarly activities in area of interest.
  - d. Advise students.

## **B. Academic Faculty**

1. Faculty who hold tenured or tenure-track appointments (as defined in Section E.2.1.1 and Section E.2.1.2 in the *Manual*) and transitional appointments (as defined in Section E.2.1.6) at any rank shall have the right to participate and vote in the conduct of all relevant departmental business unless excepted elsewhere.
2. Faculty on contract appointments (as defined in Section E.2.1.3 in the *Manual*) and continuing appointments (as defined in Section E.2.1.4 in the *Manual*) shall have the right to participate and vote in the conduct of all relevant departmental business except in personnel matters involving tenured/tenure-track faculty (e.g., hiring, promotion, and tenure decisions related to tenured/tenure-track faculty and departmental research

activities).

3. Faculty on adjunct appointments (as defined in Section E.2.1.5 in the *Manual*), affiliate appointments (as defined in Section E.2.2.3 in the *Manual*), and visiting appointments (as defined in Section E.2.2.4 in the *Manual*) shall have general faculty privileges and the use of departmental facilities. They are encouraged to attend departmental meetings and are encouraged to participate, but will have no voting privileges.
4. Major departmental policies shall be determined by the Department Chair in collaboration with voting faculty in announced regular or special departmental meetings.
5. As a normal job responsibility, faculty are expected to participate in a range of departmental and college functions such as regular and special departmental meetings, college meetings, departmental or college sanctioned social events, graduation activities, mentoring of junior faculty, meetings with external constituents, plus events as may be requested by either the Department Chair or Dean. This expectation is in addition to committee service responsibilities. Faculty on sabbatical or on leave are exempted from these responsibilities.
6. Eligible faculty are obligated to participate in promotion and tenure committee processes and may not recuse themselves from such responsibilities without permission from the Department Chair. Eligible faculty on sabbatical or on leave are encouraged to participate in these activities if they so desire.

### **C. Faculty Meetings**

1. There will be at least one meeting of the departmental faculty each semester, plus other special meetings as shall be called by the Department Chair. All faculty eligible to vote shall be given at least one week electronic or written notice of meetings, including time, place, and agenda. Minutes of all departmental meetings will be kept by the Administrative Assistant or other person designated by the Department Chair and will be kept on file for at least five years. Minutes will be circulated in writing or electronically to faculty eligible to vote in a timely fashion.
2. Meetings will be conducted in accordance with Roberts' Rules of Order.
3. A quorum is established by a simple majority of the department's faculty eligible to vote (proxies will not be recognized in establishing a quorum). Voting in all matters, except

where parliamentary matters dictate otherwise, shall be by a simple majority of those voting. Each eligible voting faculty member in attendance may hold the proxy of only one absent faculty member. Proxies must be in writing and appropriately signed (signature is exempted for those proxies originating by email). The Department Chair is not eligible to hold the proxy of another faculty member.

4. Electronic voting on issues raised but not decided at a regular or special departmental meeting will be permitted. In addition, at times when the Department Chair would like to record a vote on a specific issue without calling a departmental meeting, they may request a vote by electronic means. Electronic voting rules include the following:
  - a. The test of a majority or a two-thirds majority will be determined by dividing the number of eligible votes cast by the number of eligible faculty members in the department. A reasonable time limit may be imposed for voting.
  - b. No electronic vote may be taken where the time to vote is less than three working days after the call for such a vote. Electronic voting should not be conducted during periods of the year when faculty members may be reasonably expected to be away from campus (e.g., winter break) or are generally not on appointment (e.g., summer).
  - c. A record of all electronic votes shall be maintained in a departmental file in the same manner as regular or special meeting minutes. Unless required elsewhere, names of those voting for or against a specific motion shall not be maintained; a tally of votes recorded shall be maintained for the written record. The Department Chair shall have at least one member of the faculty, or the Department Administrative Assistant, validate and verify all electronic votes.
  - d. A request for an electronic vote may be vetoed in writing or electronically transmitted to the Department Chair by any single eligible faculty member.
  - e. Any voting member of the department may ask for an extension of the time limit to electronically vote. Should this request be denied by the Department Chair, every attempt shall be made to clarify to all voting members why this request is being denied.
  - f. A request for electronic voting shall not be used by any voting member of the department, or the Department Chair, as a means to either limit or restrict

discussion of the issue at hand. Electronic discussion of issues may take place prior to an electronic vote. The Department Chair shall make every effort to ensure that debate has been exhausted before a request to vote electronically is requested or called for.

#### **D. Department Chair Election**

1. Procedures for selecting the Department Chair and the term of office are outlined in the *Manual* (see Sections C.2.4.2.2.b and c., E.4.3, and E.7). When selecting a Department Chair, however, it is recommended that members of the search committee from within the department called for in Section E.4.3 of the *Manual* be composed of only tenured/tenure-track faculty members. It is further recommended that the search committee members represent the diversity of the department.
2. The Department Chair shall normally serve a five-year term and shall not serve more than two consecutive terms of office unless recommended by a majority of the tenured/tenure-track faculty and as approved by the Dean of the College of Business. Faculty are entitled to provide the Dean with input and recommendations, for or against, the appointment of anyone as Department Chair. Appointment of the Department Chair is the responsibility of the Dean.

#### **E. Salaries**

1. The Department Chair shall make salary recommendations to the Dean for each faculty member in the department. The annual evaluation of each faculty member's performance will be the basis for making recommendations about the amount of merit increases given. The annual performance evaluations shall be done in a manner consistent with Section IV of this departmental code and the *Manual* (see C.2.5 and E14.1). The expectations of individual faculty members should be consistent with their assigned workloads and effort distributions. The Dean shall have final authority in recommending adjustments to base salary. All recommendations for salary increase must be approved by the President.

#### **F. Travel**

1. Travel in conjunction with participation in professional meetings and professional training is encouraged. Conditional on the availability of departmental resources and



faculty performance expectations, each faculty member shall be considered for funding for at least one trip per year to participate in professional meetings and/or professional training, subject to approval by the Department Chair. It is the prerogative of the Department Chair as to whether or not a trip report will be required in conjunction with travel supported by departmental funds. It is the prerogative of the Department Chair as to whether participation in the event being attended (e.g., presenter, discussant, etc.) will be required.

#### **G. Summer Teaching**

1. Priority in summer teaching assignments shall be given to tenured/tenure-track faculty.

#### **H. Personnel**

1. The department recognizes the ultimate authority of the Board of Governors or as may be delegated by the Board to the President for decisions regarding appointments, reappointments, decisions not to reappoint, promotions, the granting of tenure, and dismissal. Procedures for personnel decisions are described in Section III.

#### **I. Operational Evaluation**

1. The department shall conduct an evaluation of its academic programs and departmental operations consistent with Section C.2.4.2.2.d of the *Manual*. A committee of at least three faculty members will be selected by and from the eligible faculty members of the department (as defined in Section C.2.4.2 of the *Manual*) to conduct the evaluation.

#### **J. Committees**

1. The Department Chair will make recommendations to the university Committee on Faculty Governance as to departmental representation on college and university committees. These recommendations will be based on appointments made by the Department Chair in consultation with the faculty. Faculty members holding tenured, tenure-track, continuing, or contract appointments may serve on college and university committees. Faculty with adjunct appointments may be considered with approval of the Department Chair.
2. The Department Chair, with the approval of the eligible faculty, may create Standing, Ad

Hoc, and Special committees to foster faculty policy making and to facilitate departmental administration.

3. The department will have the following standing committees. Expected terms of service for each committee will be for three years (with reappointments possible), with the chair serving in that role for 2 years (with reappointment possible).
  - a. *Undergraduate Program Committee.* The Undergraduate Program Committee (UPC) is responsible for all aspects of the department's undergraduate program, to include new programs of study, undergraduate certificates, revisions of materials describing the program, revisions to requirements of existing programs, new courses, revisions to existing courses, elimination of courses, program evaluation (e.g., assurance of learning), and work with Accounting Advisory Board as appropriate. The UPC is composed of at least three faculty members appointed by the Department Chair. The departmental representative to the College Undergraduate Programs Committee ordinarily should be a member of the departmental UPC.
  - b. *Graduate Program Committee.* The Graduate Program Committee (GPC) is responsible for all aspects of the department's graduate program(s), to include new programs of study, revisions of materials describing the program, revisions to requirements of existing programs, new courses, revisions to existing courses, elimination of courses, student acceptance, student funding decisions, program evaluation (e.g., assurance of learning), and work with Accounting Advisory Board as appropriate. The GPC is composed of at least three faculty members appointed by the Department Chair. The departmental representative to the College Graduate Programs Committee ordinarily should be a member of the departmental GPC.
  - c. *Research Committee.* The Research Committee is responsible for promoting and enhancing the research reputation of the department. Activities include, but are not limited to, coordinating research workshops and maintaining the departmental journal lists. The Research Committee is composed of at least three research active faculty members appointed by the Department Chair. The departmental representative to the College Research Committee should be a member of the

departmental Research Committee.

- d. *Undergraduate Scholarship Committee*. The Undergraduate Scholarship Committee is responsible for allocating accounting department scholarships to students. The Undergraduate Scholarship Committee is composed of at least three faculty members appointed by the Department Chair. The departmental representative to the College Scholarship and Awards Committee ordinarily should be a member of the departmental Undergraduate Scholarship Committee.

### **Section III. Faculty Administrative Policies and Procedures**

#### **A. Departmental Workload Policy**

1. The percentage of faculty effort associated with each of the evaluative categories (teaching and advising, research and publications, and professional activities including service and outreach) shall be established by each faculty member in conjunction with the Department Chair per a timetable established by the Department Chair each year. Percentages must add to 100%.
2. The Department Chair should schedule courses and assign faculty teaching loads on a fair and equitable basis and in accordance with workload requirements. The department does not support course ownership by individual faculty members. Course assignments to promote faculty development and curriculum enhancement are encouraged.
3. Buyouts for Externally Funded Research may be negotiated with the Department Chair as a means of reducing one or more elements of a faculty member's overall workload portfolio. Buyouts and buyout rates are to be negotiated in advance with the Department Chair and appropriate college personnel and at a rate consistent either within the college or as may exist in policy at the university level.

#### **B. Appointments of Faculty**

1. Initial Appointment of Faculty
  - a. In seeking out and appointing any faculty members, the department will adhere to non-discrimination, affirmative action and other policies of the university as outlined in the *Manual*, and/or other relevant university policies, procedures, or documents.

- b. To the extent possible, new tenured/tenure-track hires should be evaluated based on disciplinary or specialization needs of the department, with consideration given to strategic directions of the college.
- c. Any adjunct, visiting, or affiliate faculty members employed by the department/university will be appointed by the Department Chair after appropriate consultation with departmental faculty.
- d. The Department Chair will initiate the search for new or replacement tenured/tenure-track faculty by appointing a departmental search committee. This committee will consist of at least three tenured/tenure-track faculty members. The search committee will follow the search guidelines established by the Office of Equal Opportunity and should to the extent possible follow these procedures.
  - i. Locate potential applicants following advertising procedures consistent within the university and as practiced within the discipline, including national advertising in professional publications, notices at appropriate annual meetings, electronic postings, and announcement letters to other academic institutions. The position description used as a basis for preparing advertising materials shall take into account the desired expertise or technical profile desired in a new hire. Additionally, the search committee shall request and screen employment documents, seek and evaluate internal and external letters of reference, recommend potential candidates and initiate campus visit schedules as appropriate. The search committee must establish control procedures to ensure the confidentiality of all materials provided by a candidate or received in reference to the candidate, consistent with university policy and applicable legal requirements.
  - ii. During campus visit, ensure that all tenured/tenure-track faculty members have an opportunity to interview the candidate(s). Any departmental faculty member on Leave or Sabbatical should be consulted and, where practical, invited to meet the candidate(s). Interviews should be arranged with the Department Chair and with the Dean and/or Associate Dean(s) of the College of Business. The candidate(s) should also be interviewed by

faculty and administrative personnel in other departments as appropriate and time permitting.

- iii. Names of final candidate(s) deemed acceptable will be determined by a majority vote of the tenured/tenure-track faculty. Using input from the tenured/tenure-track faculty, the search committee will formulate a recommendation after carefully considering the criteria and requirements as detailed in the job announcement. The search committee will submit their recommendation to the Department Chair.
  - iv. The Department Chair shall have the right of approval or disapproval of any final candidate(s) proposed by the search committee. Disapproval by the Department Chair shall be stated in writing to the search committee and Dean and must not be based on arbitrary or capricious reasons. Upon approval, the Department Chair shall be responsible for presenting final candidate names and credentials first to the Dean and then the University Office of Equal Opportunity for approval to proceed, and before any offer to any candidate is made. If more than one candidate is deemed acceptable, the final selection will be made by the Dean after feedback from both the Department Chair and the search committee.
  - v. If the candidate(s) deemed acceptable is/are not hired, the search committee will repeat the activities outlined above until discontinued by the Dean or Department Chair in consultation with the search committee and Dean.
- e. Only in the rarest of cases shall the department seek to hire a tenured/tenure-track faculty member via a 'directed hire' process, or where a request would be made to vacate normal Office of Equal Opportunity procedures. Any effort to hire a tenured/tenure-track faculty member via a directed hire process would require both Department Chair and Dean approval and must be presented to the departmental faculty for approval to proceed including a written argument and rationale.

## 2. Reappointment of Faculty

- a. Review and reappointment of tenure-track faculty is done once a year, consistent

with the policies outlined in Section E.6 of the *Manual*. The Department Chair will incorporate the feedback from the promotion and tenure committee through the annual probationary review report (see Section E.10.3 of the *Manual* and Section IV.E of this code) in making the reappointment decision.

### **C. Formation of Promotion and Tenure Committees**

1. The department's promotion committee(s) shall be composed of all faculty members in the department, except for the Department Chair, who are at an academic rank (as defined in Section E.13 of the *Manual*) higher than that held by the faculty member(s) being considered for promotion.
2. The department's tenure committee shall be composed of all of the tenured faculty members in the department, except for the Department Chair.
3. Hereafter, the committee will be referred to as the promotion and tenure committee with the composition of the committee dependent on the decision being made (e.g., for promotion to full professor the committee will be composed of full professors; for promotion to senior instructor the committee will be composed of all senior and master instructors and all tenured/tenure-track faculty).
4. The promotion and tenure committee must have at least three members. If a committee of three members cannot be constituted, then the procedures outlined in Section E.10.5.1 (for tenure) and Section E.13.1 (for promotion) in the *Manual* will be followed. The Department Chair, in consultation with the Dean, shall complete the formation of the committee by lot, drawing from eligible faculty (non-administrative) members with interests complementary to accounting and the candidate under consideration. The Department Chair will identify the pool of eligible faculty by contacting relevant department chairs to identify faculty who have interests complementary to accounting and the candidate under consideration.
5. The promotion and tenure committee will elect its chair by majority vote.

### **D. Procedures for Promotion and/or Tenure**

1. The chair of the promotion and tenure (P&T) committee, in consultation with the Department Chair, shall be responsible for informing the candidate who is seeking tenure

and/or promotion all applicable rules, procedures, report formats, timetable, and additional information as necessary in order to properly complete all required documentation. As appropriate, the chair of the P&T committee may meet with the candidate as required or requested. This documentation shall be presented to the P&T committee approximately six weeks prior to the time when the documentation is due in the Dean's office. The Department Chair will annually set the date by when the candidate needs to communicate their intention to be (or not be) considered for promotion and/or tenure. Generally, this date will be prior to the end of the academic year preceding the year in which the candidate will be considered for promotion and/or tenure.

2. For promotion to associate or full professor, the chair of the P&T committee will also arrange for external evaluation letters focusing on strengths/weaknesses of the candidate's research and scholarly productivity record to date. The information requested in the external evaluation letters will be based on guidance provided by the *Manual* and the Provost's office, as applicable.
3. The committee will issue its report to the Department Chair documenting deliberations leading to a committee vote indicating either a positive or negative recommendation for promotion and/or tenure. The report will include documentation of the evaluation of teaching, research, and service. Those in the minority shall be afforded the opportunity to attach or append a minority report consisting of a statement of minority views and rationale. This statement, if included with the committee report, shall be prepared and coordinated by a member of the minority and submitted simultaneously with the majority report and per a timetable as may be specified by the Department Chair.
4. A vote tally including the number for and against promotion and/or tenure shall be recorded (without names associated with any vote) and documented as part of the report. The candidate shall be apprised the outcome of this vote as soon as practicable after the report has been prepared and sent to the Department Chair. In those cases where a faculty member may eventually leave the university, all written records shall be preserved for a minimum of five years beyond the person's departure and in a permanent file for those faculty that eventually retire from the university. The committee shall be instructed as to the importance of maintaining confidentiality of all information pertaining to this personnel matter.

5. In the event that the candidate seeking promotion to associate professor or professor is the Department Chair, the report from the committee shall be sent to the Dean.

## **Section IV. Faculty Evaluation, Tenure & Promotion Standards, and Disciplinary Actions**

### **A. Annual Faculty Performance Evaluation**

1. The Department Chair shall conduct an annual performance evaluation of each member of the departmental faculty consistent with Section C.2.5 of the *Manual*. This process shall begin with each faculty member completing the *Annual Faculty Activity Report* (or the equivalent if renamed) and submitting to the Department Chair in the timeframe requested. The evaluation by the Department Chair shall be concluded in accordance with the deadline established by the Dean. This annual evaluation shall be in addition to specific evaluations related to promotion and tenure decisions, including annual and midpoint probationary period reviews, and Phase I Comprehensive Reviews of tenured faculty. The evaluation shall be summarized in writing and provided to the faculty member as part of the process of determining annual salary increases. Faculty members shall sign this evaluation as having received the evaluation while not necessarily agreeing with the evaluation.
2. Departmental faculty are required to administer the student course survey instrument as required by Section I.8 of the *Manual*. The Department Chair is granted access to all completed course evaluations (including summary and digital copies of the survey forms) for each class taught within the Department.
3. Faculty annual evaluations shall be based on the expectations for their respective portfolio allocations as defined in the Departmental Workload Policy (see Section III.A of this Code).
4. The Department Chair shall hold an annual meeting with each faculty member to discuss the results of the annual evaluation. Faculty shall be kept fully advised of the methods and criteria used in the annual evaluation process, the results of the evaluation, and how the results are being utilized.
5. Grievance procedures utilized within the department concerning the annual performance



evaluation and/or other decisions, recommendations, or actions of the Department Chair will be in accordance with established departmental and university grievance policies (see Section K of the *Manual* and Section V.C. of this Code).

**B. Standards for Tenure and Promotion to the Rank of Associate Professor**

1. The standards for tenure and promotion to the rank of associate professor are that a candidate demonstrates excellence in research and above average performance in teaching. In addition, the candidate must be judged to have an appropriate record in service activities.
2. The process of granting tenure with promotion to associate professor is initiated by the Department Chair and requires several steps as outlined in Sections E.10.5 and E.13 in the *Manual* and in Section III.D of this Code. The granting of tenure with promotion to associate professor should not be considered the right of the faculty member but the result of satisfactory performance in accordance with departmental and university regulations. Successful candidates for tenure and promotion to associate professor shall demonstrate the ability to fulfill their academic career as a productive member of the departmental faculty. Productive membership begins with an assessment of workload responsibilities and accomplishments prior to or since joining the departmental faculty, to specifically include teaching and advising, research, and service.
3. Each candidate shall understand that the category of 'Research, Scholarship & Creative Activity' as employed in the *Annual Faculty Evaluation – Summary Report* issued to each faculty member by the Department Chair does not have to be the highest percentage category in the process of conducting an annual review but may be the dominant category when being considered for tenure and promotion to associate professor.
4. Excellence in research will be demonstrated primarily by the quality and quantity of publications in refereed journals. Journal quality is an amorphous concept, subject to constant change and to differences in perception. The department should maintain a list of journals ranked by levels of quality for the information of faculty, the Department Chair, and the promotion and tenure committee. This list will be considered advisory, not determinative. Letters of external referees are also an important source of information about the quality of a candidate's research. Other indicators of excellence include:

citations of the candidate's work in other scholarly articles, awards for research, invitations by peer and aspirant schools to present papers at workshops and colloquia, presentations at referred conferences, and service on the editorial boards of scholarly journals. Nevertheless, excellence in research normally cannot be established without multiple publications in premier and/or high-quality journals.

5. There are no formal expectations of a specific quantity of publications, nor of publication in specific journals. Faculty should submit their work to journals appropriate to the subject matter and methodology of the research. There must be a sufficient body of work to establish a reputation in one's field. There must also be a sufficient body of work in progress to establish a reasonable expectation of future productivity.
6. The types of evidence that demonstrate an above average performance in teaching include, but are not limited to: positive student and peer evaluations, well-organized syllabi that indicate course expectations with clarity, maintaining currency and competence in subject matter taught, and engagement in activities with the goal of continuous improvement (e.g., participation in Master Teacher workshops).
7. A basic level of service is also necessary for tenure and promotion to associate professor. However, it should be clear to the probationary period candidate that service during this period of one's career is considerably less important, and carries less weight, than either research and publication results, or teaching and advising performance.

### **C. Standards for Promotion to the Rank of Professor**

1. The process of granting promotion to professor for those faculty already tenured is initiated by the Department Chair and requires several steps as outlined in Section E.13 of the *Manual* and in Section III.D of this Code. The granting of promotion to professor should not be considered the right of the faculty member but the result of satisfactory service and performance in accordance with departmental and university regulations.
2. According to the memorandum by Provost Miranda, a full professor at Colorado State University is expected to be a university leader, contributing in a major way to the mission of the department, college, and entire institution.<sup>1</sup> As such, successful candidates

---

<sup>1</sup> <http://static.colostate.edu/client-files/provost/PTatCSU.pdf>

for promotion from associate professor to professor must demonstrate excellence in either research or teaching and at least above average in the other category. In addition, this person must have at least an above average record in service.

3. Excellence in research and scholarly productivity is defined as a sustained record of refereed publications since promotion to associate professor including premier and/or high quality journals. Publications at another institution(s) may be considered. The establishment of a national reputation (in a stream of research and scholarly productivity and/or in contributing to the advancement of a profession) shall be an important consideration in promotion to professor. A faculty member's research-related mentoring to junior faculty will also be considered when assessing the impact of scholarly productivity. Success in securing a stream of external contract and grant funding may be taken into consideration. However, there is an expectation that funded research will result in premier and high quality refereed publications. Refereed conference proceedings (international, national, and regional) may be taken into account when measuring scholarly productivity, acknowledging also that refereed proceedings generally carry less weight than publications in premier or high quality journals.
4. Excellence in teaching must be demonstrated with multiple measures. These may include but are not limited to: positive student and peer course evaluations, innovative teaching methods, teaching a broad range of classes, pedagogical publications, designing new courses, instructing teaching workshops, providing teaching-related mentoring to junior faculty, and participating substantially in curriculum development.
5. Each candidate shall understand that the category of 'Research, Scholarship & Creative Activity' as employed in the *Annual Faculty Evaluation – Summary Report* issued to each faculty member by the Department Chair does not have to be the highest percentage category in the process of conducting an annual review but may be the dominant category when being considered for promotion to full professor.

#### **D. Standards for Promotion to the Rank of Senior Instructor**

1. The process of granting promotion to senior instructor requires the completion of the steps outlined in the *Manual* (E.13).
2. The Promotion Committee will evaluate a candidates' promotion to senior instructor in

terms of workload responsibilities and accomplishments prior to and since joining the Department Faculty. Workload distribution for the categories of teaching, research, and service shall be considered by both the Promotion Committee and the Department Chair. It is understood that individual workload percentages may vary considerably among faculty members as agreed to by the Department Chair.

3. Successful candidates for promotion from instructor to senior instructor must demonstrate high-quality teaching. Committee assessments should consider the criteria for judging teaching effectiveness and the characteristics of high-quality teachers provided in the Manual (E.12.1).
  - a. Evidence of high-quality teaching, which is a prerequisite for promotion to senior instructor, may include positive performance evaluations over time, positive student evaluations, course syllabi that are current, maintaining currency and competence in subject matter taught, engagement in activities with the goal of continuous improvement (e.g., participation in Master Teacher workshops), positive peer reviews, innovative teaching methods, development of case studies, and/or class projects. Other evidence may be requested by the Department Chair, Promotion Committee, or proposed by the candidate.
4. When research and/or service is part of an instructor's workload, performance in those activities will also be considered for promotion to senior instructor. However, research and service will carry less weight than teaching performance.
5. When research is part of the workload, adequate performance must be demonstrated. For those who entered their current rank with a research load and Scholarly Academic status, adequate research performance is reflected by maintaining Scholarly Academic status in accordance with the College's AACSB Faculty Qualifications.
6. When service is part of the candidate's workload, an average record in service must be attained. Service performance should be gauged by considering the quality and quantity of service and outreach consistent with the goals and mission of the Department and College.

#### **E. Standards for Promotion to the Rank of Master Instructor**

1. The process of granting promotion to master instructor requires the completion of the

steps outlined in the *Manual* (E.13).

2. The Promotion Committee will evaluate a candidates' promotion to master instructor in terms of workload responsibilities and accomplishments prior to and since joining the Department Faculty; emphasis shall be given to the time period since attaining the senior instructor rank. Workload distribution for the categories of teaching, research, and service shall be considered by both the Promotion Committee and the Department Chair. It is understood that individual workload percentages may vary considerably among faculty members as agreed to by the Department Chair.
3. Successful candidates for promotion from senior instructor to master instructor must demonstrate excellent teaching. Committee assessments should consider the criteria for judging teaching effectiveness and the characteristics of excellent teachers provided in the *Manual* (E.12.1).
  - a. Evidence of excellent teaching may include consistently high student and peer evaluations, teaching awards, and other forms of recognition indicating the faculty member is at the top of their profession in terms of classroom performance, including mentoring activities. Other evidence may be requested by the Department Chair, Promotion Committee, or proposed by the candidate.
  - b. To the extent it applies, the quality of academic and professional advising will be considered as a complementary activity to excellent teaching.
4. When research and/or service is part of an instructor's workload, performance in those activities will also be considered for promotion to master instructor. However, research and service will carry less weight than teaching performance.
5. When research is part of the workload, adequate performance must be demonstrated. For those who entered their current rank with a research load and Scholarly Academic status, adequate research performance is reflected by maintaining Scholarly Academic status in accordance with the College's AACSB Faculty Qualifications.
6. When service is part of the candidate's workload, an above average record in service must be attained. Service performance should be gauged by considering the quality and quantity of service and outreach consistent with the goals and mission of the Department and College.

## **F. Comprehensive Midpoint Probationary Period Review of Untenured Faculty**

1. Midpoint is defined for purposes of this Code as a time period approximately halfway to the time when tenure recommendations must be made (see Section E.14.2 of the *Manual*). This review shall normally occur during the third year of service for faculty with no credit for prior service. Consistent with Section E.10.4.1.1 of the *Manual*, the appointment letter will stipulate the timing of the midpoint review for candidates with prior service credit.
2. A midpoint comprehensive review of a probationary period tenure-track faculty member shall be conducted by the departmental promotion and tenure committee following the reporting format specified for a regular promotion and tenure review, excepting the requirement of external review letters. A meeting between the probationary period faculty member and the promotion and tenure committee is at the discretion of the promotion and tenure committee. Results of this review shall be communicated in writing to the faculty member being reviewed, the Department Chair, Dean, and Provost (see Section E.14.1 of the *Manual*).
3. The faculty member being reviewed shall provide required documentation to the promotion and tenure committee by the end of the first week of the semester being reviewed.

## **G. Annual Probationary Period Review of Untenured Faculty**

1. Consistent with Section E.10.3 of the *Manual*, probationary period faculty members are required to submit to the departmental promotion and tenure committee an annual summary of research progress, articles submitted for review, articles under review, articles accepted for publication and/or published, contract and grant summary information, and other professional information as appropriate, plus teaching and service/outreach information as requested by the committee. This request may come from the promotion and tenure committee and Department Chair simultaneously. This review is not required in the year that the faculty member has a midpoint comprehensive review.
2. While the request for annual data may occur simultaneously with a request from the Department Chair for equivalent data, and potentially using a common format (e.g., the *Annual Faculty Activity Report*), the use of this data is to be separate from the

Department Chair's responsibility of performing an annual performance review that may be used for salary increases.

3. The departmental promotion and tenure committee shall review annual data provided by the probationary period faculty member. It is at the option of the promotion and tenure committee whether or not a meeting with the probationary period candidate is needed. A written summary of this data review, including any recommendations supporting or not supporting continued contract renewal, shall be provided to the Department Chair with a copy given to the faculty member. This summary shall include constructive and directional feedback and be included in the faculty member's personnel file for the exclusive use in future midpoint or final tenure, or tenure and promotion, deliberations.
4. The timing of this review will coincide with reappointment deadlines, which varies based on years of service (see Section E.6. of the *Manual*). The Department Chair will provide the faculty member and promotion and tenure committee with deadlines to meet the Dean's deadlines for the review.

#### **H. Disciplinary Action for Tenured Faculty Related to Performance of Professional Duties**

1. In cases of disciplinary action against a faculty member related to professional duties, Section E.15 of the *Manual* will be followed, with the addition that the departmental Hearing Committee specified shall consist of all tenured members of the department at the same or higher rank, except for the Department Chair, of the person for whom disciplinary action is under consideration. Section E.15.4.1 of the *Manual* will be followed if there are not a minimum of six departmental members that qualify for the Hearing Committee.

#### **I. Phase II Comprehensive Performance Reviews**

1. The Phase II Review Committee as specified in Section E.14.3.2 of the *Manual* shall be constituted by the Department Chair in consultation with the Dean in an unbiased and impartial manner. At least one member of this Phase II Review Committee shall be from within the department and at the same or higher rank than the person undergoing a Phase II review, and at least one non-administrator member selected by the Dean from another department within the college at the same or higher rank than the person undergoing a

- Phase II review. In the case where there are no members of the department at the same or higher rank, then the Dean shall select in an unbiased and impartial manner, including by lot or with written rationale, a minimum of three persons from within the college at the same or higher rank than the person undergoing a Phase II review. The Dean shall be the sole determinant of any committee size in excess of the required minimum of three.
2. The person undergoing a Phase II review may dismiss for cause up to two members of a Phase II Review Committee from outside the department as selected by the Dean. Outside members shall then be replaced by the Dean, again by lot or with written rationale, with no further challenges permitted. Individuals selected from within the department of the person undergoing a Phase II review are not subject to dismissal without cause; however, the Department Chair shall not select any faculty member internal to the department where it could reasonably be known that considerable bias and/or prejudice for or against the faculty member may exist. In the case where there are no members within the department without considerable bias or prejudice, then the Dean shall constitute the entire committee in a fair and unbiased manner, including by lot or with written rationale. In the case where the Dean may elect to recuse him/herself from the Phase II process for whatever reasons, then the Provost may elect to appoint an Associate Dean from within the college to assume the role and duties of the Dean.
  3. The Phase II Review Committee shall be constituted within thirty working days after the decision to initiate a Phase II review is initiated and communicated to the faculty member, unless a request to the Dean for a time extension is made by either party (faculty member, Department Chair) within the thirty working days. Any request for extensions shall be documented in writing including rationale, and provided to all parties. The Dean or their delegate may or may not elect to grant the extension but must provide written rationale to all parties if a request to extend is denied. The Dean may extend the deadline for constituting the committee under extenuating circumstances.
  4. The Phase II Review Committee shall request any and all materials relevant to the decision to initiate a Phase II review. This includes written materials and/or oral input from the faculty member, the Department Chair, or others as appropriate. All materials shall be reviewed with the perspective of professional standards of the department. Upon reviewing any and all input, the peer review committee shall make a decision as outlined



in Section E.14.3.2 of the *Manual* in a reasonable and timely manner, but no longer than one calendar month after being constituted unless an extension is specifically requested by the committee and approved by the Dean.

5. Types of information that may be included in an action plan include but are not restricted to: 1) research outlines, funding proposal plans, drafts of articles, articles submitted, reviews of articles submitted, planned writing projects; and/or 2) additional planned teaching evaluations including mid-semester, peer evaluations, teaching improvement plans, consultative plans, syllabi, cases and case notes, project descriptions, lecture outlines, and detailed actions designed to improve classroom performance. The action plan must include specific intended outcomes, results, accomplishments, milestones, and/or expected achievements.
6. The faculty member, in the manner and time requested, shall provide the Department Chair and Dean, suggested specific metrics with which to gauge progress against noted deficiencies. These metrics may be overridden and/or supplemented by recommendations proposed by either the Phase II Review Committee, Department Chair, or Dean. The faculty member and/or Department Chair or Dean may seek evaluative input internal or external to the department and college as may be appropriate.
7. The Department Chair shall provide formal written evaluation of progress towards accomplishing the objectives of this action plan at a minimum of once per semester with copies provided to the faculty member and Dean. The faculty member may elect to respond, as desired, in writing and within ten working days after receipt of any formal evaluation of progress, with copies to the Department Chair and Dean. The Department Chair, through the Dean, shall be responsible for communicating and transmitting all information and reports as desired or requested to the Provost. The action plan may be considered as accomplished at any time upon written recommendation of the Department Chair to the Dean and as approved by the Dean. This approval by the Dean shall conclude the Phase II process in the case where further action has been recommended and the concern of substantial and chronic deficiencies have been remedied.
8. If the Phase II Review Committee recommends that disciplinary action should be pursued as described in Section E.15 of the *Manual*, then the faculty member shall be informed in writing within five working days of this vote and decision. In addition to requirements

specified in the *Manual*, the faculty member shall have ten working days to provide a formal written response to each point cited in the vote and decision. This response shall be directed to the Department Chair and Dean, with a copy to the Phase II Review Committee. The Provost shall make the final decision regarding any action or actions to be taken. With this decision and written recommendation, the responsibilities of the Phase II Review Committee are concluded, excepting any consultation role requested by either the Department Chair or Dean.

9. The entire Phase II process must be concluded within one year from inception to conclusion, unless specifically extended by the Dean with the approval of the Provost. The faculty member may not obligate the department, college, or university for any costs incurred by the faculty member in seeking internal or external evaluative input, opinions, or advice regarding this Phase II process.
10. As noted in the *Manual* (E.14.3.2), the initiation of a Phase II review is not grievable.

## **Section V. Student Grade Appeals and Faculty Grievances**

### **A. Graduate Student Evaluation**

1. All graduate student policies identified in the Graduate and Professional Bulletin of the Graduate School will be followed.

### **B. Student Grade Appeal Procedures**

1. Situations occasionally arise in which an undergraduate student questions the fairness of a grading decision. Specific conditions that may constitute the basis for an appeal are included in Section I.7 of the *Manual*. If the student and the faculty member are unable to resolve the issue to mutual satisfaction, written appeal shall be made to the Department Chair. The Department Chair will form a committee following the procedures in Section I.7 of the *Manual*. The appeals committee's decision shall be decided by majority vote and may not be appealed further. Copies of this decision shall be provided to the student, faculty member, advisor, Department Chair, and Dean. When the Department Chair is the person to whom the grading decision is being appealed, then the Dean or their designated representative shall form the appeals committee.

2. Graduate students are advised to review the Graduate School Appeals Procedure in the Graduate Bulletin (also see Section V.A of this code).

### **C. Faculty Grievance Procedures**

Faculty are referred to Section K of the *Manual* as to what may be grieved. A faculty member with a potential grievance against the Department Chair or other administrator shall first try to resolve the problem with the Department Chair or appropriate administrator, including the Dean. The faculty member is encouraged to seek all internal assistance to achieving a reasonable solution to the perceived problem before a formal grievance is filed. The second step shall be an attempt to resolve any issues through mediation (see *Manual* K.1). Failing mediation, faculty are referred to Section K of the *Manual* regarding the grievance procedure. In no case shall any costs incurred by a faculty member in the process of reaching a solution to a potential grievance, including legal fees, be assumed by the department.

## **Section VI. Procedures for Changing the Departmental Code**


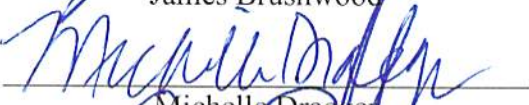
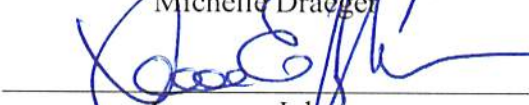
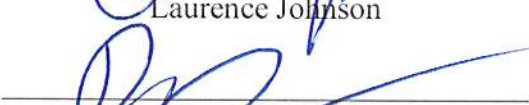

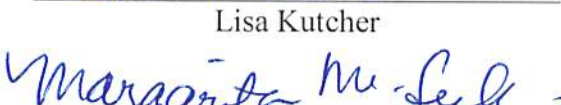
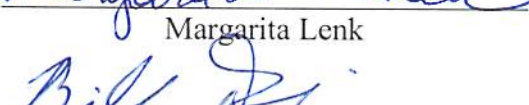


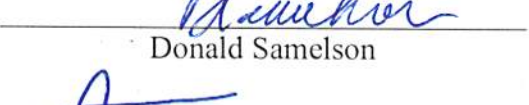

The Departmental Code may be amended by a two-thirds majority vote of the tenured/tenure-track faculty members at an announced regular or special meeting. The Code shall be reviewed as required in Section C.2.4.2.2.e of the *Manual*, including incorporating changes as a result of modifications made to the *Manual*, other relevant university policy changes, and/or changes in state or federal law. Additionally, this Code shall automatically be reviewed in the year prior to the end of each term of the Department Chair.

## **Section VII. Relationship to University Code**

If provisions of this Code should conflict with provisions of the University Code, the University Code shall supersede (see Section C.2.4.2 of the *Manual*,).

## Signatures Approving/Disapproving Changes to this Code

This Code for the Department of Accounting, College of Business, was approved by a minimum two-thirds majority of the faculty of the accounting department eligible to vote at a regularly scheduled meeting held on April 18, 2019. Faculty eligible to vote and their position on this Code for the accounting department include:

	For	Against	Abstain	No Vote
 James Brushwood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Michelle Draeger	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Laurence Johnson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Derek Johnston	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Lisa Kutcher	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Margarita Lenk	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Bill Rankin	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Eric Rapley	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Donald Samelson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 James Stekelberg	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 Thomas Vance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Provost approval:

\_\_\_\_\_  
Rick Miranda

\_\_\_\_\_  
Date