School of Accounting

Promotion and Tenure Evaluation Guidelines

Approved: 2016
Accounting Program
Annual Evaluation Process

General Purpose

Per the JMU Faculty Handbook, "[t]he purpose of evaluation of faculty members at James Madison University is to promote professionalism, to encourage performance at the highest levels and to indicate areas in which improvement is needed. Evaluations are also used in making personnel decisions, including allocation of merit pay increases, continuation of employment and initiation of post-tenure review” (Section III.E of the JMU Faculty Handbook). The procedures and criteria described in this document describe the annual evaluation process used in the School of Accounting. The School of Accounting values teaching, scholarship and service activities that support the goals and objectives of the College and University.

Relation to Promotion and Tenure Process

The annual evaluation process is separate from the promotion and tenure evaluation process. A succession of satisfactory or exceptional annual evaluations in teaching, scholarship or service is not conclusive evidence that the faculty member’s work is satisfactory or exceptional for purposes of tenure or promotion. The process and criteria for tenure and promotion are presented in a separate School of Accounting document entitled Promotion and Tenure Criteria and Procedures (July 2016).


The academic unit head evaluates each faculty member on an annual basis.

The following policies and procedures apply to the annual evaluation (III.E.4, p. 37):

Facility Anticipated Activity Plan

No later than the start of an academic year, each faculty member shall submit a description of anticipated activities for the coming year to the academic unit head. Each faculty member and his/her academic unit head shall agree on a personal set of relative weights to be applied to the three performance areas of teaching, scholarly achievement and professional qualifications, and professional service for the evaluation process consistent with the COB Policy 2101. This agreement may be amended by mutual consent during the academic year (III.J.2.d.1).
Summary of Activities

At the conclusion of the academic year, the faculty member shall submit a summary of activities and accomplishments in the areas of teaching, scholarly achievement and professional qualifications, and professional service to the academic unit head for review and evaluation purposes.

Preliminary Evaluation

A preliminary written evaluation is to be given to each faculty member by the academic unit head prior to an evaluation conference. The preliminary evaluation shall be given to the faculty member at least one day prior to the conference.

Conference

The evaluation conference must provide an opportunity to discuss the faculty member’s performance, professional contributions, activity plan, and needs as perceived by both the faculty member and academic unit head.

Post-Conference Activity

The official written evaluation shall not be made until after the evaluation conference. The academic unit head shall provide the official written evaluation to the faculty member and the Dean’s office by October 1. Further processes, such as an appeals process, are described in Section III.E of the JMU Faculty Handbook.

Initial Evaluation Process

The academic unit head shall evaluate new faculty at the beginning of the faculty member’s second full semester. The same process as outlined for the annual evaluation should be followed with the faculty member submitting an abbreviated summary of activities. The academic unit head shall provide the official written evaluation to the faculty member and the Dean’s office by April 1.
Method of Academic Unit Merit Pay Allocation

The allocation of merit pay adjustments to individual faculty member salaries will be based on the annual evaluation ratings awarded to the faculty member in each of the three performance areas (i.e., teaching, scholarly achievement and service) after taking into account the relative weights applied to the three areas (III.J.2.d.) See Exhibit 1 for an example of a weighting process. In accordance with Section III.E.1.b of the Faculty Handbook, procedures “shall be applied equally to all similarly situated faculty members in the academic unit.” The academic unit head shall group faculty into merit pay pools. Faculty with similar evaluation ratings will be placed in the same merit pay pool. The academic unit head shall allocate substantially identical percentage adjustments to each member of the same merit pay pool. If a merit based raise was available in the prior year, a faculty member with one or more unsatisfactory ratings in the current year is not eligible for merit pay. In cases when no merit-based raises have been provided in the prior year or years, the academic unit head should consider prior noteworthy achievements in teaching, service and scholarship/professional practice from all years since the previous merit-based salary increase (not to exceed five years) in determining a faculty member’s merit pay pool. Thus, when no merit-based raises haven been provided in prior years, an individual who receives an unsatisfactory rating in the current year is not precluded from receiving a merit based raise.
Criteria

The following criteria will be used to evaluate the three areas of contribution:

1. Teaching

Teaching is a multifaceted activity that includes course design and delivery, curriculum development, and interaction with students. Therefore, the evaluation process should be characterized by multiple sources of information and a broad view of the activities that constitute effective teaching.

**Satisfactory Teaching:** Satisfactory teaching is defined as effectively performing the following activities:

Learning/value added
- Providing instruction at a rigorous and challenging level.
- Stimulating learning and interest in the subject matter.

Organization
- Being well prepared for class.
- Informing students of course objectives, assignments, and examination procedures.
- Conducting the class in a well-organized manner.
- Communicating the subject matter clearly.

Interaction with students
- Maintaining scheduled office hours.
- Treating students with courtesy and respect.
- Providing career advising to students.

Evaluation
- Maintaining fair and impartial grading standards.
- Providing timely feedback on progress.

Curriculum and course content
- Staying current with the subject matter.
- Participating in program activities to assess and update the curriculum.
Exceptional Teaching: For an exceptional rating in teaching, the criteria for satisfactory teaching performance must be fulfilled in an exemplary manner. In addition, evidence of a strong, sustained commitment to teaching is expected. Additional examples of possible indicators of exceptional teaching include:

- Publication of widely-adopted and/or acclaimed instructional materials.
- Development of innovative pedagogical methods and materials.
- Development of new courses or major revision of existing courses.
- Teaching awards.
- Outstanding student evaluations.
- Supervision of independent studies/honor theses could also be an indicator.

There are many paths to the achievement of an exceptional rating in teaching. None of these indicators, in and of themselves, is either necessary or sufficient evidence of exceptional teaching performance. It is the responsibility of the faculty member to provide information that demonstrates his/her exceptional teaching.

2. Scholarly Achievement and Professional Qualifications

A fundamental consideration in the annual evaluation of a faculty member is the determination of whether the faculty member has engaged in a standard of behavior that is judged to be a satisfactory effort to sustain the program’s mission of accreditation with AACSB.

Satisfactory performance

Tenure Track Faculty
- Maintain qualified faculty status as either scholarly academic or practice academic.

Renewable Term Appointment and Adjunct Faculty
- Maintain qualified faculty status as either scholarly practitioner or instructional practitioner.
Excellent performance

Tenure Track Faculty
• Maintain qualified faculty status as either scholarly academic or practice academic, and
• A minimum of two peer-reviewed publications from the program’s A or B list every three years, plus evidence of on-going inputs to the scholarship process. For purposes of this document, “peer-reviewed” is equivalent to “validated by peers” as defined in AACSB Standard 2.

Renewable Term Appointment Faculty
• Maintain qualified faculty status as either scholarly practitioner or instructional practitioner, and
• A minimum of one peer-reviewed publication every three years.

See Attachment 1 for a list of A, B, and C scholarly activity.

3. Professional Service Activities

Levels of service (1, 2, and 3) have been previously defined in the promotion and tenure criteria document and included below.

A standard of satisfactory performance in service is defined as professionally, effectively, and reliably assuming one’s fair share of the tasks required to support the operation of a large university defined as a reasonably steady stream of service activity consisting of a) one level 1 activity plus a representative mixture of level 3 activities or b) three level 2 activities plus a representative mixture of level 3 activities. At least one of the level 2 activities must be service that is internal to the university. Service that is external to the university is not required. For a service activity that is compensated, both the level of compensation and the direct impact on the program, the college, the university, or the profession may be considered in determining the level of service.

Exceptional performance is achieved by performing significantly more than one’s fair share of the tasks required, defined as a reasonable steady stream of service activity consisting of a) one level 1 activity plus two level 2 activities plus a representative mixture of level 3 activities, or b) five level 2 activities plus a representative mixture of level 3 activities. At least two of these activities must be service that is internal to the university. Service that is external to the university is not required. For a service activity that is compensated, both the level of compensation and the direct impact on the program, the college, the university, or the profession may be considered in determining the level of service.
Service Criteria (as presented in P&T Document)

Definition of Level 3 Service: Level 3 service is defined as participation in program, college, and university events for which faculty visibility is important. Generally, such participation does not require additional efforts either before or afterwards.

Examples of Level 3 service include:
- having lunch with potential employers of COB students or freshmen parents
- attending graduation ceremonies, COB Parent’s Day Open House, COB awards ceremonies, program meetings or program seminars
- participating in faculty recruiting (meeting with candidates, attending candidate seminars)

Definition of Level 2 Service: Level 2 service is defined as important activities in support of one’s program, the college, the university, or the profession that involve a moderate to significant time commitment. It is anticipated that the bulk of one’s service activities will fall into this category.

Examples of Level 2 service activities include:
- member of program, college, or university committees, or Faculty Senate
- proceedings editor for a regional conference, book review editor for a journal or program/track chair for a regional conference
- active participation in curriculum development
- participation in university-sponsored programs, such as the minority mentor program and athletic recruiting

Definition of Level 1 Service: Level 1 service is defined primarily as activities that involve a very significant time commitment. Secondary indicators of Level 1 service are 1) a high level of personal responsibility; 2) involvement in activities that are critical to the mission of the program, college, university, or professional organization; 3) distinguishing oneself in a leadership role, whether elected or appointed; 4) serving, with distinction, one’s profession and/or the external community in a role that exploits one’s professional knowledge, skills, and talents; 5) “making a difference” in those areas in which one has chosen to serve; and 6) being widely recognized as one who has an exemplary attitude towards service commitments and who serves as a role model for other faculty. Level 1 service should not be interpreted as requiring the presence of each and every secondary indicator of exceptional performance. In particular, Level 1 service does not require a leadership role (e.g., chair of a major committee). However, in all cases there should be evidence of a substantial contribution and an active role.

Examples of Level 1 service include:
- chair of an important recruiting committee
- major responsibility for significant curriculum reform
- Speaker of Faculty Senate
- Chair of AACSBB or SACS re-accreditation efforts or other important university committee
• faculty advisor to an active, successful student organization
• high level office in a prestigious regional or national organization involving a significant time commitment
EXHIBIT 1. AN EXAMPLE OF A WEIGHTING PROCESS FOR ACADEMIC UNIT ALLOCATION

Step 1. Allocate points to each of the three performance areas: Teaching, Scholarly Achievement*, and Professional Service.

<table>
<thead>
<tr>
<th>Performance Area</th>
<th>Rating</th>
<th>Points</th>
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<tr>
<td>Teaching</td>
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<tr>
<td>Scholarly Achieving</td>
<td>Satisfactory</td>
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<tr>
<td>Professional Practice</td>
<td>Unsatisfactory</td>
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Step 2. Weight.

<table>
<thead>
<tr>
<th>Sample Ratings</th>
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<th>SA</th>
<th>PS</th>
<th>Overall</th>
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<td>3</td>
<td>3</td>
<td>3.0</td>
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<table>
<thead>
<tr>
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<th>SA</th>
<th>PS</th>
<th>Overall</th>
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</thead>
<tbody>
<tr>
<td>Weighting %</td>
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<td>0.3</td>
<td>0.2</td>
<td>3.0</td>
</tr>
<tr>
<td>Weighted Points</td>
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<td>0.6</td>
<td>2.7</td>
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<table>
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<th>Overall</th>
</tr>
</thead>
<tbody>
<tr>
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<td>0.3</td>
<td>3.0</td>
</tr>
<tr>
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<th>SA</th>
<th>PS</th>
<th>Overall</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weighting %</td>
<td>0.6</td>
<td>0.2</td>
<td>0.2</td>
<td>3.0</td>
</tr>
<tr>
<td>Weighted Points</td>
<td>1.8</td>
<td>0.4</td>
<td>0.6</td>
<td>2.8</td>
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</table>

Step 3. Assign faculty members to merit pools.

The values generated in the spreadsheet will be used by the Academic Unit Head to place individual faculty into merit pools.

*In the area of Scholarly Achievement/Professional Practice, a three-year rolling average is used.*
Category A Publications

1. The overriding criteria for placing a publication in this category are whether the article
   a. Adds significant new knowledge to the existing body of knowledge to which it relates;
   b. Brings significant prestige to the School of Accounting and/or College of Business;
   c. Is published in a prestigious, refereed journal

   The greater the extent to which a publication meets all three of the above criteria, the greater is the evidence that it should be classified as Category A. In the absence of contrary evidence (provided by the author, PAC members or others), it will be assumed that articles appearing in the following journals will be considered Category A publications.

   Accounting Horizons
   Accounting, Organizations and Society
   Auditing: A Journal of Practice & Theory
   Behavioral Research in Accounting
   Contemporary Accounting Research
   Issues in Accounting Education (Scholarly articles)
   Journal of Accounting and Economics
   Journal of Accounting Research
   Journal of Accounting Auditing and Finance
   Journal of the American Taxation Association
   Journal of Business Finance and Accounting
   Journal of Information Systems
   Journal of Management Accounting Research
   National Tax Journal
   Review of Accounting Studies
   The Accounting Review

2. In addition to publications in journals in the above list, a publication in a prestigious refereed journal may be considered a Category A publication. Prestigious journals can include those that are very selective and are ranked highly by objective outside observers such as business school rankings lists, accounting and other business faculty surveys and the Financial Times.

3. If a very strong case is provided, a publication in a highly regarded journal (not listed above) or a research monograph may be considered a Category A level publication. Evidence may include:
   a. The work is widely cited or has been cited by leading authorities in the field;
   b. The work was supported by a major grant;
   c. The work received a national award;
   d. The work significantly impacted policy of accounting regulators or professional bodies.

4. One Category A publication is the equivalent of two Category B publications.
Category B Publications

1. The overriding criteria for placing an item in this category are whether it
   a. Adds something new to, or disseminates something from, the existing body of knowledge in the area to
      which it relates;
   b. Brings prestige to the JMU Accounting Program and/or College of Business;
   c. Is published in a well-regarded peer-reviewed journal.

The greater the extent to which a publication meets all three of the above criteria, the greater is the evidence that it
should be classified as Category B. In the absence of contrary evidence (by the author, PAC members or others), it
will be assumed that articles appearing in the following journals will be considered as Category B publications:

Abacus
Academy of Business Disciplines Journal
Accounting & Business Research
Accounting and Finance
Accounting Business and Financial History
Accounting Education: An International Journal
Accounting Educators' Journal
Accounting Historian's Journal
Accounting and the Public Interest
Accounting, Auditing and Accountability
Advances in Accounting
Advances in Accounting Information Systems
Advances in Behavioral Research in Accounting
Advances in International Accounting
Advances in Management Accounting
Advances in Public Interest Accounting
Advances in Taxation
AIS Educator Journal
Australian Accounting Review
Behavioral Research in Accounting
British Accounting Review
CA Magazine
Cost Management
CPA Journal
Critical Perspectives in Accounting
Current Issues in Auditing
Financial Accountability and Management
Financial Analysts Journal
Financial Executive
Fraud Magazine
Government Finance Review
Internal Auditing
Internal Auditor
International Journal of Accounting
International Journal of Accounting, Auditing and Performance Evaluation
International Journal of Intelligent Systems in Accounting, Finance, and Management
Issues in Accounting Education (Cases and Instructional Materials)
Journal of Accountancy
Journal of Accounting and Public Policy
Journal of Accounting Education
Journal of Accounting Literature
Journal of Applied Business Research
Journal of Cost Analysis
Journal of Emerging Technologies in Accounting
Journal of Financial Reporting
Journal of Forensic Accounting
Journal of Forensic Accounting Research
Journal of International Accounting Research
Journal of International Accounting, Auditing, and Taxation
Journal of International Financial Management and Accounting
The ATA Journal of Legal Tax Research
Journal of Small Business Management and Entrepreneurship
Journal of Taxation
Journal of Teaching in International Business
Management Accounting Quarterly
Management Accounting Research
Practical Tax Strategies
Research in Accounting Regulation
Journal of Government and Nonprofit Accounting
Research on Professional Responsibility and Ethics in Accounting
Review of Business Information Systems
Southern Business and Economic Journal
Strategic Finance
Tax Adviser
Tax Notes
Taxes - The Tax Magazine

2. In addition to publications in journals in the above list, a publication in a well-regarded, peer-reviewed journal may be considered a Category B publication. Well-regarded peer-reviewed journals are
   a. Consistently ranked moderately high to high by surveys of accounting faculty;
   b. Selective and/or highly circulating;
   c. Published by well-respected institutions.

   The greater the extent to which a journal meets all three of the above criteria, the greater is the evidence that the publication should be classified as Category B.

3. If a strong case is provided by the author, a publication may be considered a Category B level publication. Evidence may include:
   a. The work is cited or has been cited by leading authorities in the field;
   b. The work was supported by a grant;
   c. The work received an award;
   d. The work has impacted the accounting regulators or professional bodies.

4. “Category B equivalency items” do not meet the definition of the B category outright, but are allowed in limited numbers as substitutions. Such items may include:
   a. Co-editorship of a peer-reviewed anthology or other peer reviewed work published by a nationally or internationally recognized publisher
   b. Peer-reviewed monographs or chapters in books published by a nationally or internationally recognized publisher
   c. Presentations included at a selective, peer-reviewed national level conference where the content is written in manuscript format and publicly distributed (such as in a proceedings), assuming the content adheres to criteria for Category B publications
   d. Three “C” Publications,
   e. Obtaining a professional certification (such as CPA, CMA, etc.) with prior approval by the School of Accounting PAC.

5. Consistent with the mission of the JMU COB and School of Accounting, if a case is provided by the author that an
item of instructional development makes a significant contribution to accounting education, the item may be considered a “Category B equivalency item.” Evidence may include:
  a. The teaching materials/case/method is used at several universities
  b. The article/monograph is cited in major text books
  c. The article/monograph is assigned reading at several universities.

Category C Publications

1. The overriding criterion for placing an item in this category is that it involves scholarly effort. The publication should bring recognition to JMU’s Accounting Program and the College of Business. A few examples of journals that historically have published “C”-level articles include:

   Accounting Today
   Datamation
   New Accountant
   Practical Accountant

2. Three Category C publications substitute for a “Category B equivalency item,” not a Category B publication.

Other Guidance

1. Simply because a journal is not listed in a category’s representative list does not mean a particular article cannot be counted in that category. Articles published in journals not listed in one of the above representative lists will be considered on a case by case basis by the Personnel Advisory Committee by applying criteria for each category. Candidates should play an active role in providing information for this decision.

2. The representative lists may be revised from time to time to remain current with changing journal standings.

3. In the case of a conflict between information in the guidelines and this supporting document, the guidelines should prevail.

4. Continuous, on-going publication is an important dimension of all promotion decisions.