

School of Accounting

Faculty Annual Evaluation Guidelines

Approved: 2016

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**PROMOTION AND TENURE CRITERIA AND PROCEDURES
SCHOOL OF ACCOUNTING
James Madison University**

The School of Accounting PAC shall consist of all tenured faculty members. Members of the PAC shall elect a PAC Chair by majority vote at the first PAC meeting of the academic year.

PART I: PROMOTION AND TENURE PROCEDURES

A. Responsibilities of the Candidate

Each member of the faculty is expected to contribute to the achievement of the School of Accounting's mission through his or her teaching and academic advising; research and/or scholarly achievement; and service. Faculty who are candidates for promotion and/or tenure are expected to submit a summary of activities and accomplishments in the areas of teaching, scholarly achievement and professional qualifications, and professional service to the School of Accounting (SOA) Director and PAC Chair by October 1.

B. Responsibilities of the School of Accounting Director and PAC

The SOA Director and PAC shall make independent evaluations of the facts and make independent recommendations for promotion and/or tenure of tenure track faculty based on the criteria outlined in this document. The written recommendations of the SOA Director and PAC shall include a justification of their conclusions. The recommendations shall be submitted to the COB Dean by November 15 and a copy of both recommendations shall concurrently be provided to the faculty member.

The SOA Director is responsible for regular evaluation of non-tenure track faculty as provided in Section III E of the JMU Faculty Handbook. The PAC shall provide input regarding nonrenewal of non-tenure track faculty when required under Section III.F.3 of the Handbook.

PART II: PROMOTION AND TENURE CRITERIA

A. Overview

The School of Accounting values teaching, scholarship and service activities that support the goals and objectives of the College and University. The James Madison University Faculty Handbook states that promotion to Associate Professor requires that a candidate's performance be evaluated as exceptional in at least one of the three functional areas (i.e.,

teaching, scholarship, or service) and at least satisfactory in the other two areas. The Handbook also states that Promotion to Professor requires that a candidate's performance be evaluated as exceptional in at least two of the functional areas and at least satisfactory in the third area. As provided in Section III.E.6.a of the Handbook, a faculty member's conduct with colleagues, students and constituents will be considered for tenure and promotion in academic rank.

B. Teaching Criteria

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

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 documents and demonstrates his/her exceptional teaching.

C. Research and/or Scholarly Activity Criteria

The following paragraphs reflect the broad dimensions of research/scholarly accomplishments and intellectual contributions as defined by the AACSB.

1. "Basic or discovery scholarship (often referred to as discipline-based scholarship) that generates or communicates new knowledge and understanding and/or development of new methods. Intellectual contributions in this category are normally intended to impact the theory, knowledge, and/or practice of accounting, business, and management." Outputs from basic or discovery scholarship activities may include publication in refereed journals, research monographs, scholarly books, chapters in scholarly books, proceedings from scholarly meetings, papers presented at academic meetings, publicly available research working papers, and papers presented at faculty research seminars.
2. "Applied or integrative/applied scholarship that synthesizes new understandings or interpretations of knowledge or technology; develops new technologies, processes, tools, or uses; and/or refines, develops, or advances new methods based on existing knowledge. Intellectual contributions in this category are normally intended to contribute to and impact the practice of accounting, business and management." Outputs from applied or integrative/applied scholarship activities may include publication in professional journals, public/trade journals, in-house journals, professional presentations, book reviews, and papers presented at faculty workshops.
3. "Teaching and learning scholarship that develops and advances new understandings, insights, and teaching content and methods that impact learning behavior. Intellectual contributions in this category are normally intended to impact the teaching and/or pedagogy of accounting, business, and management." Outputs from teaching and learning scholarship activities may include textbooks, publications in pedagogical journals, published cases with instructional materials, instructional software, and publicly available materials describing the design and implementation of new courses.

NOTE: There are additional activities and accomplishments that do not fall neatly into one of the three categories listed above. These include, but are not limited to, research grants, membership on editorial boards, ad hoc reviews, participation as a discussant at professional meetings, obtaining professional certification, and other professional awards. In addition, these three areas of contribution are not synonymous with the publications categories designated A or B or B equivalency elsewhere in this document (e.g. it is

possible to have a Level B achievement in basic or discovery scholarship, applied or integrative/applied scholarship, or teaching and learning scholarship).

For interdisciplinary journal publications, candidates for tenure and/or promotion may request another academic program to provide input to the PAC regarding the quality of the journal.

Faculty members advancing from the rank of Associate Professor to Professor will be evaluated on the basis of their research, scholarly accomplishments and professional service since their promotion to the rank of Associate Professor as well as their overall record of research, scholarly accomplishments and professional service.

Satisfactory Scholarship: The *minimum* requirement for a satisfactory evaluation in the area of research/scholarly accomplishments for promotion to the rank of **Associate Professor** and/or the granting of tenure in the College of Business is the following:

A minimum of four peer-reviewed publications **listing the author (candidate) as a JMU faculty member** from the program's B list plus evidence of sustained and ongoing scholarly effort, and meet the AACSB qualification as a SA faculty member.

Each candidate seeking promotion to the rank of **Associate Professor** and/or the granting of tenure may substitute one item from the program's B equivalency list for one of the four peer reviewed publications.

The *minimum* requirement for a satisfactory evaluation in the area of research/scholarly accomplishments for promotion to the rank of **Professor** is the following:

A minimum of seven (i.e., three beyond those required for promotion to Associate Professor) peer-reviewed publications from the program's B list plus evidence of a sustained record of accomplishment while holding the position of Associate Professor, ongoing scholarly effort, and meet the AACSB qualification as a SA faculty member.

Each candidate seeking promotion to rank of Professor may substitute one item from the program's B equivalency list for one of the three peer-reviewed publications required since the promotion to Associate Professor.

Exceptional Scholarship: The *minimum* requirement for an exceptional evaluation in the area of research/scholarly accomplishments for promotion to the rank of **Associate Professor** and/or the granting of tenure in the College of Business is the following:

A minimum of six peer-reviewed publications **listing the author (candidate) as a JMU faculty member** from the program's B list plus evidence of sustained and ongoing scholarly effort, and meet the AACSB qualification as a SA faculty member.

Each candidate seeking promotion to rank of associate professor and/or tenure may substitute one item from the program's B equivalency list for one of the six peer-reviewed publications.

The *minimum* requirement for an exceptional evaluation in the area of research/scholarly accomplishments for promotion to the rank of **Professor** is the following:

A minimum of eleven (i.e., four beyond those required for promotion to Associate Professor with an exceptional rating in scholarly achievement) peer-reviewed publications from the program's B list plus evidence of a sustained record of accomplishment while holding the position of Associate Professor, ongoing scholarly effort, and meet the AACSB qualification as a SA faculty member.

Each candidate seeking promotion to the rank of Professor may substitute one item from the Program's B equivalency list for one of the four peer-reviewed publications required since promotion to Associate Professor.

None of these requirements, in and of themselves, are evidence of satisfactory or exceptional scholarship. It is the responsibility of the faculty member to provide information that documents and demonstrates his/her satisfactory or exceptional scholarship.

The School of Accounting's current list of A, B and C publications and equivalencies is attached as Exhibit 1.

D. Service Criteria

Definition of Level 3 Service: Level 3 service is defined as participation in program, college, and university events for which faculty visibility is important.

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:

- contributing 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
- active 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 AACSB 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

Satisfactory Service: A necessary, but not sufficient, condition for an evaluation of satisfactory in the area of service is participation in activities that are basic to the responsibilities of a faculty member. These are defined as activities in which faculty members are expected to participate without having been specifically assigned, or designated, to do so. Examples of such service activities include 1) attending spring commencement exercises; 2) attending program meetings; and 3) participating in peer evaluation of faculty in one's program. Beyond this, there are many, equally acceptable paths to the achievement of a satisfactory evaluation in the area of service. In general, satisfactory 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 and, where appropriate, contributing to one's profession and/or the external community. A "fair share" is defined as a reasonably steady stream of service activity consisting of A) a yearly average of one Level 1 activity plus a representative mixture of Level 3 activities

or B) a yearly average of three Level 2 activities plus a representative mixture of Level 3 activities. At least one of these Level 2 activities must be service that is internal to the Accounting Program. 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.

In all cases it is expected that a faculty member will 1) seek out opportunities to serve rather than expect others to identify those opportunities; 2) take an active role in committees and programmatic efforts, participate in college and university events where faculty visibility is important, support one's profession in various ways, and provide timely delivery of required commitments; 3) demonstrate an attitude that encourages others to seek one's assistance on important projects; and 4) describe and document one's efforts and contributions (as opposed to simply listing the committees on which one has served). It is expected that the mix of activities will vary from year to year and over one's career.

Exceptional Service: There are many, equally acceptable paths to the achievement of an exceptional evaluation in the area of service. In general, exceptional service is defined as professionally, effectively, and reliably assuming, over a sustained period of time, "significantly more than one's fair share" of the tasks required to support the operation of a large university and, where appropriate, making a sustained and significant contribution to one's profession and/or the external community. "Significantly more than one's fair share" of service activities is defined as a reasonably steady stream of service activity consisting of A) a yearly average of one Level 1 activity plus two Level 2 activities plus a representative mixture of Level 3 activities or B) a yearly average of 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 of which one must be internal to the Accounting Program. 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.

In all cases it is expected that a faculty member will 1) seek out opportunities to serve rather than expect others to identify those opportunities; 2) take an active role in committees and programmatic efforts, participate in college and university events where faculty visibility is important, support one's profession in various ways, and provide timely delivery of required commitments; 3) demonstrate an attitude that encourages others to seek one's assistance on important projects; and 4) describe and document one's efforts and contributions (as opposed to simply listing the committees on which one has served). In addition, exceptional performance requires some evidence of a significant contribution over and above satisfying the numerical quota of service activities at the various levels. One way to demonstrate a significant contribution would be to provide evidence that one's service activities incorporate one or more of the secondary indicators that define Level 1 service. Finally, it is to be expected that the mix of activities will vary from year to year and over one's career.

Evaluating Service Contributions: It is the responsibility of the faculty member being evaluated to provide information that documents and demonstrates Level 1, 2, or 3 service. The faculty member will classify service contributions and provide substantiation for the classification.

PART III: INTERIM EVALUATION PROCEDURES

All tenure-track faculty will submit a summary of their activities and accomplishments in the areas of teaching, scholarly achievement and professional qualifications, and professional service by April 1 of their third academic year for consideration by the School of Accounting PAC. The summary should include a two-to-three page document highlighting his/her activities and accomplishments during the three-year period plus documentation supporting the summary (i.e., teaching evaluation summaries, copies of published articles and working papers, and letters of appointment to university or professional organization committees). The PAC may request additional documentation necessary to evaluate the faculty member. No later than May 15, the SOA PAC will provide each faculty in the third year of his or her evaluation period with an evaluation in writing of their progress, or lack thereof, towards promotion and tenure based on the criteria described in section II. The evaluation will include suggestions for improvement.

PART IV: EARLY PROMOTION AND TENURE CRITERIA

Early promotion to the rank of Associate or Professor requires that the candidate's performance significantly exceeds the requirements specified in this document for exceptional performance in all three performance areas.

ATTACHMENT 1
SCHOOL OF ACCOUNTING
PUBLICATION CATEGORIES
Revised: April 2016

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.