Bylaws for the Department of Accounting, College of Business

These are the bylaws for the Department of Accounting in the College of Business at Florida State University. These bylaws were last approved on October 23, 2024 by a majority of the applicable voting members of the department and on November 15, 2024 by the College and the Office of Faculty Development and Advancement.

Preamble

Administrative concerns of a University department are and should be secondary to academic matters, but they are nevertheless important for a smooth-running and effective department. The purpose of the following is to formulate a scheme of organization and operating procedures for the Department of Accounting that will be in keeping with these academic and administrative needs. Faculty governance is exercised through the selection of the members of the curriculum and evaluations committees. All faculty members are responsible for voting for bylaws revisions. Decisions of all committees are the responsibility of the faculty members that are members of those committees.

Mission: *To discover, understand, and disseminate knowledge to future accounting professionals and scholars to help them understand and manage the risks of changing professional and economic environments.*

I. Bylaws

A. Adherence with Other Governing Documents. At all times, department policy shall adhere to and be consistent with all university policies found in the FSU Constitution, the BOT-UFF Collective Bargaining Agreement (if applicable to the college), the Faculty Handbook, and the Annual Memorandum on the Promotion and Tenure Process issued by the Office of Faculty Development and Advancement.

B. Bylaws Revision. Any five voting members of the Department may propose an amendment to the bylaws. A proposed amendment must be available to the voting membership at least two weeks prior to the Department meeting in which it will be considered. To be adopted, a proposed amendment must receive an affirmative vote by a two-thirds majority of the faculty.

C. Substantive Change Statement. Faculty and staff members are expected to be familiar with and follow the Florida State University Substantive Change Policy as found on the university web site https://sacs.fsu.edu/substantive-change-policy/

II. Membership and Voting Rights

A. Faculty Membership. The faculty of the Department of Accounting shall consist of those persons holding full-time appointments at the rank of Teaching Faculty I, Teaching Faculty II, Teaching Faculty III, Assistant Professor, Associate Professor, and Professor. Also included are persons holding joint appointments in other departments, institutes, centers or divisions, provided that those persons are appointed at least 50% in the Department and receive an Assignment of Responsibilities (AOR) from the Department.

B. Department Membership. In addition to the faculty defined in II.A above, the following are members of the Department of Accounting: Part-Time and Adjunct Faculty

C. Faculty Voting Rights. Voting faculty include all faculty members defined in II.A.

D. Non-faculty Voting Rights. Non-faculty members do not have voting rights.

III. Department Organization and Governance

A. Faculty Meetings. Faculty meetings shall be held at least once each fall and spring semester. Additional meetings may be called by the chair or on written request of five voting faculty members. A majority of the voting faculty shall constitute a quorum. An agenda shall besubmitted by the chair when notice of the meeting is circulated. All faculty members shall be notified of departmental meetings and agenda for the meetings at least 48 hours in advance.

B. Department Chair Selection. Appointment of the chair shall be made by the Dean of the College of Business in consultation with the Department faculty.

The chair shall serve at the pleasure of the Dean, and the President of theUniversity.

The chair shall be the chief executive officer of the Department, responsible to the University Administration and the faculty of the department. The chair shall consult with the proper committees on such matters as appointments, promotion and tenure recommendations, salary adjustments, curriculum, assignment of teaching and research assistantships, and general questions concerning allocation of departmental resources.

The chair shall be evaluated by the Dean of the College of Business for purposes of annual evaluation. To ensure the accountability of the chair to the faculty, the faculty evaluation committee provides their views on the chair's performance as part of the Dean's evaluation.

C. Department Leadership and Committees. The Dean in conjunction with the chair shall appoint an assistant department chair. The assistant chair assists with administrative matters of the department. The chair shall also appoint a coordinator for the doctoral and MAcc programs. The coordinators are responsible for general administration of departmental graduate programs, including recruiting, admissions, assistantships, academic counseling, curriculum, and comprehensive examinations. The coordinators will serve as the department's representative to the College doctoral and master's policy committees.

Summer teaching assignments will be based on budget allocation, needs, and faculty availability. Before making summer teaching assignments, the department chair will consult with faculty members about their desire to teach. Every effort will be made to give summer teaching assignments to those desiring to teach.

Priority will be given to those that have not taught in the summer in recent yearsand those that do not have other summer financial support.

The chair may appoint department faculty to serve as department representatives on College and University committees except as otherwise noted in these bylaws.

The chair may appoint standing or ad hoc departmental committees as circumstances shall from time to time require. The decisions of all committees are the responsibility of faculty members.

Department committees include the following:

MAcc Program Committee – the MAcc Program Committee evaluates applications to make admission decisions and award financial assistance; reviews and proposes changes to the curriculum and program policies as appropriate; and addresses any issues that may arise related to the MAcc program. Committee membership is determined by the department chair and is made up of at least five faculty members, including the program director. Membership is determined annually by the department chair.

Doctoral Program Committee – the Doctoral Program Committee evaluates applications to make admission decisions and award financial assistance; reviews and proposes

changes to the curriculum and program policies as appropriate; and addresses any issues that may arise related to the doctoral program. Committee membership is determined by the department chair and is made up of at least five faculty members, including the program director. Membership is determined annually by the department chair.

Curriculum Committee – the Curriculum Committee reviews and proposes changes to the curriculum and program policies. Changes to the curriculum and program policies approved by the Curriculum Committee are presented to the faculty for review and approval. Changes then move forward to the appropriate College curriculum committee (undergraduate or masters) for review and approval. Committee membership is determined by the department chair and is made up of at least five faculty members including a committee chair. Membership is determined annually by the department chair.

Recruiting Committee – the Recruiting Committee evaluates applications for open faculty positions and participates in interviews with faculty recruits. Committee membership is determined by the department chair and is made up of at least five faculty members, including a committee chair. Membership is determined annually by the department chair. Any faculty member wishing to serve on the committee will be added.

Strategic Planning Committee – the Strategic Planning Committee reviews the strategic plan annually and proposes changes to the faculty. Committee membership is determined by the department chair and is made up of at least five faculty members, including a committee chair. Membership is determined annually by the department chair.

Promotion and Tenure Committee – the Promotion and Tenure Committee shall consist of all tenured faculty within the Department (except the department chair). Tenured faculty at the rank of associate professor must recuse themselves from the evaluation for promotion of tenured faculty seeking full professor. The tenured faculty shall annually elect by secret ballot a chair of that committee who will serve on the College Promotion and Tenure Committee. The chair cannot serve consecutive terms.

The Committee shall be responsible for reviewing faculty seeking promotion and/or tenure, conducting a secret ballot, providing a narrative of the meeting,and recommending to the University Promotion and Tenure Committee in accordance with the applicable policies of the University.

Non-Tenure Track Promotion Committee – the Non-Tenure Track Promotion Committee reviews non-tenure track faculty going up for promotion and makes a recommendation to the department chair. The non-tenure-track faculty promotion committee will consist of three faculty. Two of the three faculty shall be non-tenure track faculty members.The

third member shall be a tenure-track faculty member. These committee members shall be selected annually by a majority vote of the department's non-tenure track and tenure track faculty. The non-tenure track promotion committee members can be either Level II or Level III non-tenure track faculty, but non-tenure track faculty below the level being sought by a candidate must recuse themselves from the evaluation of that candidate for promotion.

The department chair shall make ballots available to all non-tenure track and tenure track faculty. The two non-tenure track faculty (other than non-tenure track faculty seeking promotion in that academic year) and the one tenure track faculty receiving the most votes shall be appointed to the non-tenure track promotion committee. In case of ties, the department head shall make a random selection of all eligible non-tenure track promotion committee candidates receiving an equal number of votes.

If there are insufficient non-tenure track faculty in a department of the necessary rank to form the non-tenure track promotion committee (as described in the preceding paragraph), non-tenure track faculty from other departments shall be used to form the committee. The non-tenure track faculty from other departments must be at least at the level being sought by the candidate. Non-tenure track faculty drawn from other departments to form the non-tenure track promotion committee shall be determined by the department chair.

The non-tenure track promotion committee shall make a written recommendation regarding the promotion of the non-tenure track faculty member seeking promotion to the department chair.

Faculty Evaluation Committee – The Faculty Evaluation Committee shall be responsible for annual peer evaluations, an annual evaluation of the department chair, peer teaching reviews, and annual merit evaluation recommendations. The department chair will use the advice of this committee as input to each faculty member's annual performance evaluation. The faculty evaluation committee also recommends to the department chair any faculty deserving of special awards and recognitions of merit and achievements within the University. The committee's evaluation of the department chair is forwarded to the Dean.

The committee shall consist of five tenured faculty members. The chair of the department's Promotion and Tenure Committee shall serve as the chair of this committee. When non-tenure track faculty are evaluated, the committee shall include one additional non-tenure track member. Membership is determined annually by the department chair.

Selection of the tenured faculty evaluation committee members shall be by vote of the tenure track faculty. Selection of the non-tenured faculty evaluation committee member shall be by vote of the non-tenure track faculty. Annually, the department chair shall

make ballots available to faculty. The eligible faculty receiving the most votes shall be appointed to the evaluation committee. In case of ties, the department chair shall make a random selection of all eligible faculty receiving an equal number of votes.

Research Funding Committee – the Research Funding Committee reviews summer research proposals and awards funding. Committee membership is determined by the department chair and is made up of at least four faculty members including a committee chair. Membership is determined annually by the department chair.

Undergraduate Scholarships Committee – the Undergraduate Scholarships Committee reviews undergraduate scholarship applications and awards financial assistance to applicants. Committee membership is determined by the department chair and is made up of at least two faculty members. Membership is determined annually by the department chair.

D. Faculty Senators. Eligible department faculty members shall participate in the election of Faculty Senate representatives for the College of Business as provided in the College bylaws.

E. Faculty Recruitment. The Recruiting Committee, described in III. C above, shall be responsible for reviewing the qualifications of all applicants for faculty positions and identifying candidates for further consideration. The decision to extend an offer to a tenure-track faculty candidate will be determined by a secret ballot of the tenured and tenure-track faculty. The decision to extend an offer to a non-tenure track faculty candidate will be determined by a secret ballot of the tenured, tenure-track, and non-tenure track faculty. Faculty members can submit absentee ballots to the chair prior to the meeting. At least two-thirds of the faculty casting votes (excluding abstentions) and greater than 50% of the Department's voting faculty must be in favor of a candidate in order to extend an offer.

F. Unit Reorganization. Faculty involvement concerning department reorganization is addressed in the College of Business bylaws.

IV. Curriculum

Refer to the Curriculum Committee listed in III.C above.

V. Annual Evaluation of Faculty on Performance and Merit

A. Peer Involvement in Annual Performance and Merit Evaluation. Each faculty member's performance will be evaluated relative to his or her assigned duties. Each faculty member's performance will be rated annually using the following university rating scale:

Exceeds Expectations
Meets Expectations
Official Concern
Does Not Meet Expectations

Refer to the Faculty Evaluation Committee listed in III.C above.

B. Criteria for Evaluation of Tenure-track Faculty.

Refer to appendix.

C. Criteria for Evaluation of Specialized Faculty.

Refer to appendix.

VI. Promotion and Tenure

A. Progress Toward Promotion Letter. Each year, every faculty member who is not yet at the highest rank for their position will receive a letter that outlines progress toward promotion and/or tenure.

All faculty eligible for promotion shall be apprised annually by the chair, in writing, of their progress toward promotion. Nontenured tenure-track faculty will also be apprised by the chair of their progress toward tenure. The chair shall give substantial weight to the assessments of the Faculty Evaluation Committee in developing these appraisals.

B. Third Year Review for Tenure-track Faculty. Tenure-track faculty in their third year of service will receive an evaluation of their progress in meeting the department's expectations for promotion and tenure.

Assistant Professors shall receive a tenure review in their third year. These reviews are mentoring opportunities during which the department's Promotion and Tenure Committee shall provide specific feedback and advice reflecting expectations for tenure and how the faculty member is progressing toward meeting those expectations. The faculty member shall meet with the department chair to discuss the report. Tenure Review Report(s) shall be included in the tenure binder.

Assistant Professors hired with credit toward tenure shall have credited years included in the determination of the timing of the third-year review unless an alternative schedule is mutually agreed upon by the faculty member and his or her supervisor.

C. Peer Involvement in Evaluation of Promotion and Tenure of Faculty.

Refer to the Promotion and Tenure Committee listed in III.C above.

D. Criteria for Promotion and Tenure of Tenure-track Faculty.

Refer to appendix.

E. Criteria for Promotion of Specialized Faculty.

Refer to appendix.

Appendix

This section describes the criteria and related evaluative procedures to be used by the Accounting Department in assessing faculty performance and qualifications for promotion and tenure decisions. The criteria and evaluative procedures are consistent with the mission and goals of Florida State University and the College of Business, and the Accounting Department, and they comply with and are supplemented by the provisions of the Collective Bargaining Agreement and the Faculty Handbook. Recognizing the integral relation between annual performance evaluation and promotion and tenure decisions, these criteria and procedures will guide annual performance evaluations as well as promotion and tenure decisions. All evaluations must contain a narrative explanation attached to the evaluation summary form.

Section 1: Performance Evaluation Criteria

The Collective Bargaining Agreement and the Faculty Handbook presents specific information and standards which will be used to evaluate teaching, scholarship/research, service and/or administration. The following merit criteria are based on those documents.

Criteria for Teaching:

The purpose of teaching is to impart knowledge and critical thinking skills in the theoretical, practical, and ethical aspects of the accounting discipline. Evaluation of teaching will consider all relevant evidence submitted by the faculty member, related assignments, student consultations, teaching awards and other recognition, student evaluations, peer evaluations, and other pertinent evidence.

Criteria for Scholarship/Research:

The purpose of scholarship/research is to discover and develop a deeper understanding of knowledge with direct or indirect applicability to the accounting discipline. Scholarship/research is developed through the communication of knowledge through a variety of publication media and oral presentations. Evidence of scholarship/research includes scholarly books, articles in journals, other published works, presentations at professional meetings, and other evidence such as work in progress and working papers.

Criteria for Service:

The purpose of service is to facilitate the accomplishment of departmental, college, university, community, and professional goals. Service incorporates activities which are not considered strictly teaching or scholarship/research, but which enrich

teaching and scholarship/research and benefit the university community and the State of Florida. Evidence of service includes university, college, department, and similar committee service, paid or unpaid service to community groups or organizations, service to student organizations, service to the profession, and service to other groups or organizations that are important to the College or Department.

Criteria for Administration:

The purpose of administration is to facilitate faculty performance in teaching, research, and service. Administration is deemed to be those activities, normally restricted to department chairs or persons whose major responsibilities are administrative rather than teaching or research. Evidence of administrative performance includes external outreach, faculty relations, external relations, leadership, and timely and effective performance of tasks such as scheduling courses, allocating resources, and coordinating program activities.

Faculty performance shall be assessed using the following ratings:

1. Exceeds Expectations
2. Meets Expectations
3. Official Concern
4. Does Not Meet Expectations

Performance Improvement Plans (PIPs) may be triggered by:

1) an overall rating below “Meets Expectations” for all faculty members, both specialized and tenured/tenure-track;

2) a rating below “Meets Expectations” in a single domain (research, teaching, service) in 3 or more of the previous 6 evaluations.

Section 2: Evaluative Procedures

The faculty evaluative procedures reflect an annual process which involves a number of steps. The following sections describe these steps, with related responsibilities.

Faculty Assignment of Responsibilities:

Each faculty member will receive a written assignment of responsibilities from the department chair. This assignment will be developed by the department chair in consultation with each faculty member. The completed assignment form will reflect the mix of teaching, research, and service and/or administration assignments upon which the faculty member will be evaluated.

Faculty Performance Report:

During the latter part of the spring semester, each faculty member will complete the College of Business Faculty Performance Report for the preceding calendar year. The various items of evidence relating to performance described above will be included on this report, as well as other important performance information the faculty member deems to be important. The set of Faculty Performance Reports for the department provides the basic information for evaluating departmental faculty.

Merit Evaluation:

Each faculty member's performance will be evaluated relative to his or her assigned duties. The chair and the Faculty Evaluation Committee members will place each faculty member in one of the following merit salary increase categories. Meritorious performance is performance that meets or exceeds the expectations for the position classification and department/unit. In determining merit salary increases, the three most recent years' annual evaluations shall be considered along with corresponding AORs to arrive at an overall assessment on the rating scale used for annual evaluations. For faculty with fewer than three years' annual evaluations, merit assessment shall be based on the years available. No restrictions exist as to how many faculty can be placed in a given category:

1. Exceeds Expectations
2. Meets Expectations
3. Official Concern
4. Does Not Meet Expectations

The recommendations of the Faculty Evaluation committee will be submitted to the department chair. The chair will forward the results of his/her evaluation to the Dean. Merit raise distributions will be determined in dollar amounts, such that the annual evaluation categories of, "Meets Expectations" and "Exceeds Expectations" shall be awarded raises of X and 2X, respectively. The amount of X shall be determined by dividing the total merit funds available to the department by the sum of merit ratings across all faculty where "Meets Expectations"=1 and "Exceeds Expectations"=2.

Professorships and Endowed Chairs:

The Faculty Evaluation Committee will make recommendations regarding the selection of faculty members for professorships and endowed chairs. Such recommendations will be forwarded to the department chair and the Dean.

The Faculty Evaluation Committee will conduct an evaluation for the purposes of recommending a faculty member for a professorship or chair at the request of at least 40% of the committee members.

The Faculty Evaluation Committee will periodically evaluate the performance of professorship and chair holders and make a recommendation to the department chair and Dean regarding retention of the professorship or chair bythe current holder. These evaluations will occur whenever at least 40% of the committee members request an evaluation, but at least once every five years. In conducting its evaluation, the committee shall consider the holder's career research productivity, general standing in the field of accounting research, training and mentoring PhD students, as well as publication effort and performance in the last five years. By agreement with EY, the holder of the EY Professorship must be the department chair. Therefore, the evaluation of the EY Professorship must be conducted by the Dean.