

Department of Accounting

Bylaws

Spring 2008

Approved 2/01/08 by the Accounting Department Faculty

1. Introduction

1.1 The Accounting Department is a Department within the Coles College of Business at Kennesaw State University. As such, the Department is subject to both the University's and College's governance structure. A proposal, approved by the Faculty Senate on April 16, 2007 (with editorial changes approved by the Senate Executive Committee operating on behalf of the Faculty Senate during the summer 2007 in consultation with the Provost and the University President), requires each department to establish written by-laws to govern the operations of the departmental standing committees.

1.2 The purpose of this document is to set forth the departmental bylaws. These bylaws shall describe the purposes, structures, and operations of the departmental standing committees.

2. Development, Approval, and Revision of By-laws

2.1 Development, approval, and revision of the departmental bylaws rest with the Departmental Faculty Council (DFC).

2.2 In accordance with University policy established in the approved proposal "Departmental Bylaws and Department Faculty Council (DFC)," approval of the departmental bylaws requires a majority vote of the permanent, full-time faculty of the department taken by a secret ballot.

2.3 In accordance with University policy established in the approved proposal "Departmental Bylaws and Department Faculty Council (DFC)," amendment of the departmental bylaws requires a majority vote of the permanent, full-time faculty of the department taken by a secret ballot.

2.4 The term "eligible voters" is synonymous with the term "permanent, full-time faculty of the department." This group includes full-time faculty in administrative positions but excludes the Department Chair.

3. Departmental Committee Structure

3.1 Standing Committees

In conformity with the Kennesaw State University Faculty Handbook Section 2 II C, the Accounting Department has three standing committees:

- Departmental Faculty Council
- Curriculum Committee
- Tenure and Promotion Committee

3.2 Ad Hoc Committees or Task Forces

On an as needs basis, the Department Chair or Chair of one of the standing committees may form ad hoc committees or task forces to address areas of interest or concern.

These by-laws will not apply to these groups.

4. Departmental Faculty Council (DFC)

4.1 Purpose

4.1.1 The DFC is advisory to the Department Chair, who holds decision-making authority at the department level.

4.1.2 The purpose of the DFC is to promote collegiality and effective shared governance of the department by increasing the transparency and quality of communication among the faculty and between the faculty and the Department Chair with regard to the development and implementation of policy.

4.2 Structure

4.2.1 Formation and Membership of the Committee

On September 21, 2007, the interim DFC, composed of the departmental representative to the Senate, the Chair of the departmental curriculum committee, and the Chair of the departmental promotion and tenure committee, held an open meeting for the formation of the DFC. At that meeting, the Accounting faculty decided, by secret ballot, that the DFC should be a Committee of the Whole performing the purpose of the DFC. In this document we use the term “DFC” in lieu of “Committee of the Whole acting as the DFC.”

In accordance with University policy established in the approved proposal “Departmental Bylaws and Department Faculty Council (DFC),” our DFC :

- a. is composed of all full-time permanent faculty members for the department.
- b. is chaired by a tenured, elected faculty member who is selected by a majority vote of the body.
- c. was approved initially and then will be reaffirmed annually by a majority vote of the permanent full-time faculty members of the department by secret ballot as their preferred alternative to a DFC as outlined in the university document.

In accordance with University policy established in the approved proposal “Departmental Bylaws and Department Faculty Council (DFC), “

- a. The Department Chair is an ex officio, non-voting member of the DFC. The Department Chair will respect our DFC’s desire, on occasion, to meet without the Chair present.
- b. The Department Chair is not eligible to vote for or to serve as a representative to the DFC.

4.3 DFC Leadership

4.3.1 The DFC shall elect the DFC Chair by secret ballot (electronic or written) for a term of three (3) years. Election requires a majority vote of the eligible voters.

4.3.2 The DFC Chair will also serve as one of the two departmental representatives to the College Faculty Council (CFC). It is the DFC chair's duty to communicate the views of the DFC to the CFC and to promote in that council in the best interests of both the department and of Coles College of Business.

4.3.3 The DFC chair may not serve as the chair of any other standing committees of the department.

4.4 Operations

4.4.1 Consistent with its purpose of providing greater transparency and two-way communication between the faculty and the Department Chair, the DFC shall have the right to prompt access to department information relating to the planning and implementation of departmental policies.

4.4.2 Once the DFC is established, the DFC should work with the Dean and/or the Ombuds office to address problems arising in its work that may require external assistance, and should notify the Faculty Senate Executive Committee for information purposes.

4.4.3 The membership may recall the DFC Chair by a two thirds vote of the eligible voting members.

4.4.4 The membership may recall the CFC representatives by a two thirds vote of the eligible voting members.

4.4.5 Rules Governing Meetings

.1 The DFC will meet as often as the council membership deems appropriate with a minimum of two meetings per semester. Meetings shall be called by the DFC Chair as the Chair deems appropriate. The Department Chair or any group of three (3) DFC members can request meetings by contacting the DFC Chair who will schedule the meetings.

.2 The term "meetings" comprehends both physical meetings as well as virtual meetings via the DFC VISTA site. A virtual meeting may take the form of a chat at an announced time, a discussion over a number of days, or a vote taken after a discussion over a number of days.

.3 A valid meeting requires the participation of a majority of the eligible voting members of the DFC. A proxy from an eligible voting member counts for participation for achieving a majority quorum.

.4 An eligible voting member may give a proxy to another eligible voting member via e-mail on the DFC VISTA site with a copy to the DFC Chair.

4.4.6 Rule Governing Votes.

.1 Voting on DFC matters may be by ballot at a physical meeting or by anonymous survey on the DFC VISTA site.

.2 A valid vote requires participation of a majority of the eligible voting members of the DFC. A proxy from an eligible voting member counts for participation in a ballot at a physical meeting. There is no proxy voting in virtual ballots via an anonymous survey on the DFC VISTA site.

.3 To approve an action of the DFC requires a vote of the majority of eligible voting members.

4.4.7 Summer Activities

.1 The DFC shall operate during the summer months under the same rules as during the regular academic terms except that there is no minimum number of DFC meetings during the summer term.

4.4.8 VISTA site

.1 The DFC Chair, plus one additional DFC member, shall maintain a DFC VISTA site as the primary communication tool for the activities of the DFC. Communications shall include:

- Postings of Notice of Meeting, Agendas, and Minutes of the DFC meeting
- Discussions and Chats on DFC Issues
- Voting on DFC Issues and posting of results
- Other Communications, as needed.

The Department Chair or any DFC member may include e-mail attachments or request the DFC Chair to post documents of general interest.

.2 The DFC Chair will call for virtual discussions and/or chats on certain DFC matters. After a vote on such matters, the DFC Chair will lock the discussion. The Department Chair or any DFC member may, at any time, initiate discussions or chats to revisit issues or to bring forth new issues.

5. Curriculum Committee

5.1 Purpose:

This committee will receive proposed policy changes from departmental faculty regarding

admission, progression, retention, course/program description and requirements for both undergraduate and graduate courses of study offered through the Accounting Department at Kennesaw State University. It will also receive both undergraduate and graduate course and program proposals/changes from departmental faculty and will ensure their compliance with departmental, college, and university policies and goals. Its recommendations will be directed to the Department chair for action.

5.2 Structure

The Curriculum Committee will consist of a chair elected by the full-time, permanent department faculty and other members of the department as described in 5.3.

5.3 Operations

5.3.1 The Accounting Department Curriculum Committee shall operate in the following manner:

- a. For housekeeping issues and minor catalog changes, the Chair of the Curriculum Committee, at his/her discretion, may forward proposals to the Department Chair without other faculty involvement;
- b. For discipline related issues, the Chair of the Curriculum Committee shall form an ad hoc committee of the specific discipline related faculty; and
- c. For program or philosophical changes, the Chair of the Curriculum Committee shall call for discussion and vote of the proposal by the full-time, permanent department faculty

5.3.2 To initiate a curriculum change requiring University approval, a faculty member will present curriculum proposals to the Chair of the Curriculum Committee using the official University curriculum forms. The Chair of the Curriculum Committee processes those proposals as described above (5.3 a, b, or c). After approval, the Chair of the Curriculum Committee submits the proposals for the approval of the Department Chair, the Coles Undergraduate Policy Curriculum Committee (UPCC) or Coles Graduate Policy Curriculum Committee (GPCC), the Dean of the Coles College, and the University UPCC or University GPCC. The Chair of the Curriculum Committee will attend UPCC or GPCC meeting as needed.

5.3.3 To initiate a curriculum change requiring only Department approval, a faculty member will present a written proposal to the Chair of the Curriculum Committee. The Chair of the Curriculum Committee processes those proposals as described above (5.3 b or c).

6. Tenure and Promotion Committee (T&P)

6.1 Purpose

The purpose of this committee is to review and make recommendations upon faculty applications for Third Year Review, Tenure, and Promotion.

6.2 Structure

In accordance with University and College guidelines, the Promotion and Tenure Committee will be composed of at least 3 tenured faculty members (representing at least one faculty member from the Scholarship track and at least one faculty member who is on either the Balanced or Teaching track). The Department will elect committee members annually by secret ballot.

6.3 Operations

The Promotion and Tenure Committee will operate in accordance with the relevant University and College guidelines (Section 5.63-5.64 of the 2007-2008 Kennesaw State University Faculty Handbook).