Appendix B

SOA Statement of Philosophy and Guidelines for Faculty Performance, Planning, And Evaluation
Statement of Philosophy and Guidelines for Faculty Performance, Planning, And Evaluation

School of Accountancy
Michael J. Coles College of Business
Kennesaw State University

Approved by the School of Accountancy Faculty September 27, 2013
Approved by Dr. Kathryn K. Epps, Director, School of Accountancy September 27, 2013
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Introduction

The School of Accountancy is housed within the Coles College of Business at Kennesaw State University. As such, the School of Accountancy is subject to the University’s and College’s Performance, Planning, and Evaluation guidelines.

The purpose of this document is to provide guidelines for the School of Accountancy so that all faculty members in the school have consistent information. School of Accountancy guidelines are to illuminate and clarify, but not reinterpret or redefine the guidelines provided by the superior entities. The document also seeks to address any issues specific to the School of Accountancy not covered by the College and University guidelines. This document does not repeat information already present in the superior documents. For example, descriptions of the workload tracks, definitions of faculty qualifications according to the AACSB, the weighing of quality of publications, and movement between tracks can be found in the Coles College “STATEMENT OF PHILOSOPHY AND GUIDELINES FOR FACULTY PERFORMANCE, PLANNING, AND EVALUATION” and are not repeated here.

Distinguishing Characteristics of the School of Accountancy

School of Accountancy Mission Statement

We aspire to be a nationally recognized leader in influencing the accounting profession by educating our students, performing relevant research, and engaging with the profession.

The mission of the School of Accountancy at Kennesaw State University is (1) to provide a high quality accounting education to a diverse student group, preparing successful accounting professionals and future leaders in local, national, and global organizations; and (2) to influence the accounting profession through relevant research and professional engagement. We will achieve these goals by promoting teaching and research excellence, delivering innovative undergraduate and graduate programs, and fostering an ethical environment of intellectual curiosity, innovation, and collegiality.

Disciplines Housed in the School of Accountancy

The School of Accountancy is composed of two disciplines: Accounting (ACCT) and Business Law (BLAW).

Characteristics of the Faculty

A spirit of cooperation and collegiality distinguishes the School of Accountancy. All members of the School of Accountancy recognize the importance of helpfulness to colleagues, willingness to share teaching materials, willingness to coauthor or assist with research projects, and willingness to pitch in on service committees. Members of the School of Accountancy are encouraged to appreciate the contributions made by others within the School. The School also emphasizes activities that promote interaction with the profession, like publishing in practitioner journals, providing service and leadership to professional organizations, and providing continuing education to professionals.

Degree Programs Offered
The School of Accountancy offers a Major in Accounting for the BBA (Bachelor of Business Administration) degree, a Master of Accounting (MAcc) degree, and an Accounting Concentration in the DBA (Doctor of Business Administration) degree. Undergraduate students also may choose to minor in Accounting or Business Law.

College Service Courses Offered
The School of Accountancy plays a significant role in the business school, housing three of the fourteen courses required for all undergraduate business majors: ACCT 2100, ACCT 2200, and BLAW 2200. Additionally, ACCT 8000 (a required MBA course) is taught by School of Accountancy faculty. Staffing these courses requires a significant effort by the faculty.

School of Accountancy Accreditation
The School of Accountancy maintains separate Accounting accreditation from AACSB International. In order to maintain this accreditation, the School of Accountancy faculty as a whole is required to meet AACSB Accounting standards in the areas of academic and professional qualifications, intellectual contributions, and professional interaction and experience.

Process Issues

Overview of the Performance, Planning, and Evaluation Process
The first significant review is the third year review. At this review, tenure-track faculty members must demonstrate they are on track for being tenured. Performance through the third year will be proportionately (e.g., half way to tenure) compared to tenure criteria for the faculty member’s chosen track. In the School of Accountancy, the third year review is intended to give clear and critical guidance to tenure track faculty members on areas that may need improvement prior to receiving tenure.

Faculty should submit documentation for all required reviews according to University and College guidelines. In addition to that documentation, School of Accountancy faculty will include a summary table at the front of the teaching evaluation section of the binder. The summary is designed to facilitate the review process and must include a listing of all courses taught, including term, course name/number, number of students enrolled, number of evaluations completed, and mean instructor effectiveness rating (i.e., Overall, I would rate this instructor as effective.). Digital Measures can generate a report that includes only this information for multiple terms. Faculty may choose to include additional columns in the summary for ratings on other questions or provide an overall score that incorporates the results of multiple questions. An example table is provided below.

<table>
<thead>
<tr>
<th>Term</th>
<th>Course #</th>
<th>Course Name</th>
<th># of Students Enrolled</th>
<th># of Evaluations Completed</th>
<th>Response Rate</th>
<th>Mean Overall Effectiveness Rating</th>
<th>Optional Additional Column(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall 2013</td>
<td>ACCT 2100</td>
<td>Intro Financial Accounting</td>
<td>78</td>
<td>32</td>
<td>41%</td>
<td>4.6</td>
<td>4.8</td>
</tr>
</tbody>
</table>
In the School of Accountancy, faculty who join the department with years of service credited from prior employment can count publications from the years of service credited towards their tenure. Years of credited service will be agreed upon when the experienced new faculty member is hired.

This document (Statement of Philosophy and Guidelines for Faculty Performance, Planning, and Evaluation – School of Accountancy) is approved by two-thirds of the permanent, full-time faculty of the School of Accountancy. Faculty evaluations for annual review and promotion and tenure are always made with the most recent version of this document. The Promotion and Tenure Committee will review this document annually to ensure it accurately reflects the current environment and standards. If deemed that a revision is needed, the Committee will propose revisions and circulate a draft to faculty for their consideration. At a minimum, this document will be subject to approval by faculty vote every three years, from the time of the last approval.

For more information on the promotion and tenure process, see: https://web.kennesaw.edu/academicaffairs/guidelines and https://coles.kennesaw.edu/intranet/docs/Coles%20Faculty%20Performance%20Document-08-14-13.pdf (you will need to log into the intranet to access the Coles document). The School of Accountancy follows the promotion and tenure guidelines provided in these documents.

Composition of the School of Accountancy Promotion and Tenure Committee

In accordance with University and College guidelines, the School of Accountancy Promotion and Tenure Committee will be composed of at least three tenured faculty members (at least two of the three faculty members must be on different tracks). Three year rolling terms are planned with the intention that there will always be two experienced members of the committee. Thus, the School of Accountancy will elect one new Committee member annually.

Evaluation of Clinical Faculty

Clinical faculty members in the School of Accountancy must hold a terminal degree as specified in the faculty search process and significantly contribute to practice in their discipline (accounting or business law). Since the School of Accountancy is separately accredited, clinical faculty will be expected to adhere to accounting accreditation standards. While high-level business experience is expected, clinical faculty should be employed as full-time faculty members supporting the mission of the School of Accountancy.

In addition to the University and College criteria, the School of Accountancy Committee will make promotion recommendations for clinical faculty members based on the following criteria:

- Clinical faculty members complete annual performance evaluations with the School of Accountancy Director and successfully follow the plans agreed to at those meetings.
- Clinical faculty members show a current commitment to the advancement of the profession in their discipline through a variety of activities in the areas of scholarship, teaching/mentoring, and professional service as agreed upon with the School of Accountancy Director.
- Promotion to Clinical Associate Professor requires clinical faculty members to show the ability to remain active in scholarly and professional leadership activities for the remainder of their career.
• Promotion to Clinical Professor requires clinical faculty members to show highly significant, sustained scholarship, professional leadership, and classroom integration activities, and these accomplishments merit regional, national, or international attention and recognition.

Outside References for Promotion and Tenure Decisions
Faculty members applying for tenure or promotion may provide a list of up to three internal or external references in their specialty area for the Committee’s consideration. Outside letters are not required, but may help clarify a candidate’s contributions.

Specific Comments on Faculty Activities
Faculty members are evaluated in up to four categories. In the next sections, we discuss School of Accountancy issues and provide evaluation guidance regarding Teaching, Supervision & Mentoring; Research and Creative Activity; and Professional Service. The category of Administration and Leadership is so unique to the individual and position that general guidance on evaluation is not included.

In each of the categories, the evaluation can be below expectations, at expectations, exceeds expectations, or not applicable. To exceed expectations, the faculty member must go beyond the activities that are part of meeting expectations for a faculty member at KSU.

Expectations will vary based on level and track. Given the wide variety of backgrounds and interests of faculty in the School of Accountancy, faculty members will have different criteria for meeting or exceeding expectations. Therefore, precise and uniform definitions of each evaluation type (below, at, or exceeds expectations) are not provided in this document. Instead, we rely on the ethics of each faculty member to evaluate their performance on an objective and fair standard. Faculty should attempt to compare their performance to School of Accountancy colleagues, university colleagues, or colleagues at other universities to assist in their personal evaluations of their performance.

Teaching, Supervision & Mentoring
The following are some examples of performance that can be taken into consideration when evaluating teaching:

• Because of the extra effort in teaching large classes, faculty can ask for special consideration when teaching class sizes exceeding normal as determined by the course and circumstances
• Number of different courses taught per year
• Teaching additional sections above track requirements
• New course development
• Innovative use of technology for class communication and facilitation (such as student polling devices or other creative communication software)
• Development of new course activities/projects such as the development of a new case or group activity
• Online course development
- Above average course evaluation results (formerly known as student feedback instrument)
- Student written communications
- Teaching awards
- Attendance at teaching training sessions/conferences
- Publications of articles on teaching or cases
- Conducting directed studies
- Planning, organizing, and implementing a study abroad program
- Textbook development or review (full or partial textbook review)
- Evidence of cultivating, coordinating, and supervising field placements, co-ops, and internships
- Evidence of curriculum development across the School of Accountancy course offerings
- Evidence of guest lecturing.

The teaching activities listed above do not provide an exhaustive list. Faculty can cite other activities as evidence of teaching that exceeds expectations for consideration by the School of Accountancy committee and the School of Accountancy Director.

The faculty member and School of Accountancy Director discuss teaching activities at annual performance evaluation meetings. The discussion should include the value of the work performed with consideration for both rank and track.

Research and Creative Activity

Intellectual contributions are a key component of scholarly activity and are particularly important to our School of Accountancy given our separate AACSB accreditation.

Intellectual contributions can be made in a variety of ways and include:

- Papers published in peer reviewed professional or academic journals
- Invited papers published in professional or academic journals
- Papers published in other non-peer reviewed professional or academic journals
- Grants applied for and received
- Books published or evidence of progress on a book
- Chapters published in books or monographs
- Cases or teaching materials published in peer reviewed journals
- Invited cases or teaching materials published in journals
- Cases or teaching materials published in non-peer reviewed journals
- Presentations at peer-reviewed academic or professional meetings
- Invited presentations at academic or professional meetings
- Presentations at non-peer-reviewed academic or professional meetings
- Book reviews published in professional or academic journals
- Publication or other scholarship related to service activities
- Service as a reviewer for books, articles, grants, or conference papers
- Service as an editor or on an editorial board of a professional or academic publication
- Service as a paper discussant at a conference
• Service as a panel moderator, participant, or discussant at a conference.
• Research published in the Coles College Working Paper Series
• Participation in Brown Bag Lunch Presentations
• Publication of comment letters to professional exposure drafts
• Presentations to professional organizations.

The School of Accountancy retains the right to define the quality of the scholarship. Quality of scholarship can be evidenced by:

• The School of Accountancy Accounting Journal Quality Listing in Appendix 1 of this document

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• Amount of grant money received
• Competitive nature of the grant competition
• Recognition by the discipline through a competitive award such as a “notable contribution to accounting research” or “dissertation award winner”
• Circulation numbers for a book or favorable book reviews
• Quality of the meeting at which the research was presented.

Faculty members of the School of Accountancy publishing in a journal not listed in Appendix 1 will be asked to provide evidence of the level of scholarship. Judgments on quality will be appropriate to the discipline and consistent with the School of Accountancy mission. Generally, peer reviewed or invited research will be considered of higher quality than non-peer reviewed research (either publications or presentations). National or large conferences will generally be considered of higher quality than smaller, regional conferences.

Faculty members are responsible for providing evidence of research quality as part of the annual review process. The scholarly activities listed above and methods for evaluation of quality do not provide an exclusive list. Faculty can cite other activities as evidence of scholarship or its quality.

The faculty member and School of Accountancy Director discuss scholarly activities at annual performance evaluation meetings. The discussion should include the value of the work performed with consideration for both rank and track.

Professional Service

Service to the School of Accountancy, College, University, or profession is essential to professional development, professional commitment, professional exposure, and to be a good colleague.

Service can take a variety of forms such as:

1 The list is based on journal acceptance rates, prestige of organization publishing the journal, circulation, or based on research evaluating quality of journal. The Accounting Journal Quality Listing is reviewed by and input is solicited from members of the faculty as part of the approval process for this document. See for example Chow et al., “On Using Journal Rank to Proxy for an Article's Contribution or Value,” Issues in Accounting Education, August 2007, 411-427 and Lowensohn and Samelson, “An Examination of Faculty Perceptions of Academic Journal Quality within Five Specialized Areas of Accounting Research,” Issues in Accounting Education, August 2006, 219-239.
• Service as an officer or committee chair in a professional organization in the discipline
• Presentations on professional topics to community groups (unpaid)
• Unpaid consulting work related to discipline
• Program coordinator or other leadership roles in professional conferences or meetings
• Organizer of meetings on the KSU campus or success in bringing professional meetings to campus
• Chair of University, College, or School of Accountancy committees
• Other leadership roles on campus at the School of Accountancy, Coles College, University level or across the University System of Georgia.
• Adviser to student organizations
• Academic advising for students
• Committee membership on University, College, School, or professional committees
• Course coordinator for core courses/Assurance of learning
• Publication or other scholarship related to service activities.

Non-professional community service activities (working with Scouts, church work, etc.) are not recognized unless the faculty member can make a connection with his/her professional responsibilities.

The service activities listed above do not provide an exclusive list. Faculty can cite other activities as evidence of service.

The faculty member and School of Accountancy Director discuss service activities at annual performance evaluation meetings. The discussion should include the value of the work performed with consideration for both rank and track.
Appendix 1: School of Accountancy Accounting Journal Quality Listing

Based on the principles in the Coles College’s “Statement of Philosophy and Guidelines for Faculty Performance, Planning and Evaluation,” the purpose of this document is to identify what the School of Accountancy considers to be the hierarchy of accounting journals.

The hierarchy is largely based on outside journal rankings, opinion surveys, readership and circulation, University guidelines, and the opinions of School of Accountancy faculty in the context of the School’s mission, which emphasizes the value of applied scholarship and teaching. We value a diversity of applied scholarship and therefore endorse a large number and wide variety of publication outlets. Faculty publishing in outlets not specifically identified in this document should provide evidence of the outlet’s market impact to assist performance evaluators in assessing the weight to be given the publication in the performance evaluation process.

Most general business and non-accounting journals have been excluded from this hierarchy of accounting journals. However, comparable publications in non-Accounting journals (e.g., Business, Finance, Law, Management, Information Systems, Psychology, etc.) also are strongly encouraged and will be considered equivalent to similar publications in accounting journals.

- **Level A+** – These journals represent the very small number of most elite peer-reviewed academic journals in the discipline. Although publishing in these journals is not critical to the School’s mission, publications in these journals are generally considered extraordinary career accomplishments by the academic market place and count substantially more than a Level C publication.
  - **Full List (6)**
    - Accounting Organizations and Society
    - Contemporary Accounting Research
    - Journal of Accounting and Economics
    - Journal of Accounting Research
    - Review of Accounting Studies
    - The Accounting Review

- **Level A** – These journals reflect the relatively small number of highest-quality peer-reviewed academic journals in each discipline. Publications in these journals are considered significant academic achievements. These are journals consistently classified as being in the top tier levels by most prestigious opinion surveys, published journal rankings, and well-accepted external ranking lists. A publication in these journals counts more than a Level C publication.
  - **Full List (13)**
    - Accounting Horizons
    - Auditing: A Journal of Practice & Theory
    - Behavioral Research in Accounting

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- Issues in Accounting Education
- Journal of Accounting and Public Policy
- Journal of Accounting Auditing and Finance
- Journal of Accounting Literature
- Journal of Business Finance and Accounting
- Journal of Information Systems
- Journal of Management Accounting Research
- Journal of the American Taxation Association
- National Tax Journal
- Review of Quantitative Finance and Accounting

- **Level B** – These journals reflect the larger number of quality peer-reviewed academic journals and the small number of most visible professional journals. These journals should reflect an author affiliation index similar to that of the Coles College’s peer and aspirant institutions, and have a reasonable readership and circulation level. A publication in these journals counts somewhat more than a Level C publication.
  - **Examples:**
    - Abacus
    - Accounting and Business Research
    - Accounting and the Public Interest
    - Accounting Education: An International Journal
    - Accounting Educators’ Journal
    - Accounting Historians Journal
    - Advances in . . . (series)
    - CPA Journal (NYSSCPAs)
    - Critical Perspectives on Accounting
    - Current Issues in Auditing
    - Family Business Review
    - Internal Auditor (IIA)
    - International Journal of Accounting
    - International Journal of Accounting, Auditing, and Performance Evaluation
    - International Journal of Accounting Information Systems
    - International Journal of Auditing
    - Journal of Accountancy (AICPA)
    - Journal of Accounting Education
    - Journal of Emerging Technologies in Accounting
    - Journal of Forensic Accounting
    - Journal of International Accounting Research
    - Journal of Partnership Taxation
    - Journal of State Taxation
    - Management Accounting Quarterly
    - Managerial Auditing Journal
    - Research in . . . (series)
    - State Tax Notes
    - Strategic Finance (IMA)
    - Tax Adviser
    - Tax Notes
    - Taxes – The Tax Magazine
- The ATA Journal of Legal Tax Research.

- **Level C** – All other peer reviewed journals.³
  - **Examples:**
    - Journal of Accounting and Finance Research
    - Journal of Applied Business Research (all of the Clute Institute journals – others include Journal of Business and Economic Research, Journal of College Teaching & Learning, Review of Business Information Systems, etc.)
    - Journal of Business and Economic Perspectives
    - Journal of Business Industry and Economics
    - Journal of Corporate Accounting and Finance
    - Journal of Education for Business
    - Journal of Executive Education
    - Ohio CPA Journal
    - Review of Business
    - The Tax Executive

- **Other** – Non-peer reviewed outlets, Coles Working Paper Series, etc.

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³ A peer reviewed journal (PRJ) article is an intellectual contribution that is publicly available, appears in journal article form, and is reviewed by either academic or practitioner colleagues.