

Augustana College Department of Accounting  
Guidelines for Tenure and Promotion  
Adopted March, 2023

The Faculty Handbook identifies four areas of responsibilities for tenure-track faculty. The Accounting Department recognizes the importance of department faculty providing excellence in each area, while allowing flexibility for each member to achieve a balance that is appropriate for their contribution. The faculty handbook gives percentages to use when considering the four areas listed below. These are used only for merit pay for tenured faculty. However, they offer guidance as to a balanced work environment for a tenure candidate.

50 - 65%	Teaching
20 - 40%	Professional Activity
10 - 20%	Campus Service
0 - 10%	Community Service

### CANDIDATES FOR TENURE

#### Teaching and Advising

There is no doubt that excellence in teaching is the essential responsibility of each faculty member. The classroom must provide challenging and insightful opportunities for students to learn the knowledge, skills, and abilities to be an accounting professional. Along with a strongly regimented body of knowledge, students need to learn to be inquisitive, master problem-solving techniques to approach unstructured and unexpected situations, and develop life-long learning skills. The teaching faculty must present complex information clearly and provide opportunities for developing the skills necessary.

Teaching will be evaluated through the four domains.

*Instructional Delivery*—how well is the course content being presented. The basic evaluation of this area will come from the faculty member’s statement, IDEA reports and the department chairperson’s report. Input for the evaluations will include, but not be limited to:

- IDEA quantitative data and student comments
- Review of syllabus
- Observation of classroom by department and division chair
- Conversations with students,
- Questionnaires and conversations with former students

*Instructional Design*—how well does the course achieve the objectives? In accounting, many of the courses have very specific content guidelines defined by the professional exams. In addition, the design of the course should allow for student growth in critical thinking and problem-solving skills. The basic evaluation of this area will come from the faculty member’s statement and the department chairperson’s report. Input for the evaluations will include, but not be limited to:

- Review of syllabus for inclusion of appropriate content
- Review of syllabus for assignments reflecting critical-thinking and problem-solving
- Review of textbook selected for appropriateness to course and currency

Expertise in Course Material—is the instructor trained in the specific course content. The basic evaluation of this area will come from the faculty member’s statement and the department chairperson’s report. Input for the evaluations will include, but not be limited to:

- Review of educational credentials
- Review of appropriate accounting designations earned
- Review of continuing education opportunities completed

Course Administration—is the course well organized, documented, fairly graded. This is an area in which the department tends to excel, as it is a valued skill as an accountant as well as in the profession of teaching. The basic evaluation of this area will come from the faculty member’s statement, IDEA data and the department chairperson’s report. Input for the evaluations will include, but not be limited to:

- Review of syllabus for appropriate planning and communication of expectations
- IDEA quantitative data and student comments
- Observation of classroom by department chair
- Conversations with students
- Questionnaires and conversations with former students

Although there are four domains, one of the most important aspects of quality teaching is the formation of connections between the faculty and the students. Does the faculty member interact with students and serve as a role model for the professional life of an accountant and the life of an ethical and contributing citizen. Academic advising is expected for tenure. With between 100 and 160 majors at any point in time, the advising load is substantial. However, this role provides additional opportunities for a faculty member to interact with students and demonstrates our commitment to providing individual attention to our majors and minors. The department chair report will include an evaluation of the faculty member’s ability to teach and advise in this informal and intimate manner.

## **Professional Activity**

Professional activity requires the faculty member to be an active participant in the discipline of accounting as well as an effective member of the teaching faculty. The Faculty Handbook prescribes two domains for this activity: Professional Development and Expression. The basic evaluation of this area will come from the faculty member’s statement and the department chairperson’s report.

Professional Development—the requirement to be a life-long learner in the academic discipline. Members of the accounting profession have a sanctioned, monitored and specific mechanism to facilitate development through national-level, highly competitive, content-driven professional examinations. Earning professional credentials would be a very important requirement for a PhD without prior work experience in the field. To keep professional credentials active, all certifying organizations, such as the AICPA and IMA, require mandatory continuing professional education. The hours must be sanctioned by the professional society, some using NASBA (National Association of State Boards of Accountancy) as a standard.

In the department, the examples of requirements for professional development include, but are not limited to:

Active participation in professional associations.

Achieving additional professional certifications, providing evidence of active exploration and mastery of new areas in the profession. This provides the department with a balance of expertise across a wide and changing field of accounting knowledge.

Maintenance of all current professional certifications and continuing education requirements. This varies by certification. Two examples are given below.

The CPA requires 120 hours of continuing education over 3 years, with an ethics course included.

The CFE requires 30 hours a year, with 20 hours devoted to fraud coursework.

Additional course work in accounting and/or related fields of study

*Professional Expression*—the use of one’s knowledge, skills and abilities to contribute to the academic discipline during their career at the college. There are multiple avenues from which the faculty member can choose to contribute to the profession. Included below are examples of some activities (not all-inclusive), for pre-tenure candidates.

Active participation in research projects, with the intended outcome of publication. During a six-year pre-tenure probation, one or two articles in academic or professional journals would be an achievement of note. Possible venues are listed below, but are not limited to:

Issues in Accounting Education

Journal of Accounting Education

Journal of Accountancy (the journal of the American Institute of Certified Public Accountants)

Strategic Finance (the journal of the Institute of Management Accountants)

Insight (the journal of the Illinois CPA Society)

Tickmark (the journal of the Iowa CPA Society)

Fraud Magazine (the journal of the Association of Certified Fraud Examiners)

The New Accountant

The Practical Accountant

OR

Poster presentations, conference presentations at national and regional conferences of the American Accounting Association, Institute of Management Accounting, Institute of Internal Auditors, the Financial Executives group, or CPA Societies. During a six-year pre-tenure probation, one or two presentations would be an achievement of note.

OR

Writing for professional examinations--CPA, CMA, CIA, CFE. This would not be appropriate for a faculty member who is new to the profession. A minimum requirement of 5 years of experience in the field of knowledge, and a reputation for excellence in the discipline, are required for the invitation to write. This would be applicable to an experienced candidate, who may not be as active in research at this point in his or her career. Because this is by invitation only, it is more difficult to quantify. In addition, an invitation depends on the area of expertise. For example, a faculty member who specializes in taxation would only be invited when the areas of taxation are being reviewed, which could be 2 – 3 years apart.

### **Service—Campus Service and Public Service**

Each faculty member should use his or her talents, skills, and knowledge to assist the college in achieving its mission and to assist the community as needed. The candidate has significant freedom to choose a service focus. The basic evaluation of this area will come from the faculty member's statement and the department chairperson's report.

At the department level, especially in a small department, all members need to participate in annual assessment activities, curriculum revision and program development. Participation in recruitment activities such as the scholarship competition and high-school visit days are shared, along with other events that promote the department's program.

At the college level, all members should participate in the basic governance of the college service on division and college-wide standing committees, ad hoc committees, and a willingness to sponsor and/or work with student groups.

The discipline of accounting affords many opportunities for Public Service. The Voluntary Income Tax program (VITA) has been offered by the department for over 20 years, and is both service to the college and the public. Although it is the principal responsibility of the tax faculty, all department members participate in the program. The program has a limited and intense life cycle, and the large turnout of students participating requires help in supporting, teaching, supervising, and completing the reporting requirements the VITA program. Examples of public service opportunities are listed below, but not limited to:

- Consulting in accounting
- Working with non-profit groups
- Workshops and lectures on accounting
- Other community service and leadership

### **CANDIDATES FOR PROMOTION TO FULL PROFESSOR**

Candidates for promotion are also evaluated according to the weights listed above for teaching, professional activity, and service. The candidate for promotion is expected to provide similar evidence of effectiveness in teaching, research, and service as listed above.

**Teaching and Advising:** Following faculty handbook guidelines, student evaluation data for all course sections taught since the granting of tenure should be reviewed and thoughtfully considered in the department chair's letter assessing the promotion candidate. The assessment of

teaching should not be based solely on evaluations but should –at a minimum- be based on regular teaching observations (conducted by tenured members of the department in the years leading up to promotion) and a review of the promotion candidate’s course materials (syllabi, assignments, handouts, and so on) as well. The department chair will consult the members of the department faculty at Professor rank and include their assessment in the letter. Teaching effectiveness should be maintained throughout a career, and the candidate will be responsible to demonstrate his or her continued excellence. Advising is still expected.

**Professional Activity:** As a faculty member matures, less emphasis is placed on publication and presentation. More opportunities avail the experienced faculty member to pursue longer works, interdisciplinary research, or consulting. Professional activity should be maintained throughout a career, and the candidate will be responsible to demonstrate continued interaction with the accounting profession, including being current in all areas of expertise.

**Service to the College and Public:** The opportunities for service increase as the knowledge, experience, and maturity prepare the candidate to take a leadership role. Chairing and/or serving on major committees would be expected. Service to the public is not expected, but would be considered an excellent demonstration of the candidate’s commitment to the profession and broader community. Service is an area that should experience growth from the tenure hearing to the promotion decision.

### **Accounting DEI Tenure and Promotion Guidelines**

The tenure and promotion process will require faculty to include in their narrative a description of their contributions to diversity, equity and inclusion. Faculty might choose to address intellectual, cultural, residential and/or student life experiences. Evidence supporting the statement should be included in the supplemental materials. To that end, faculty will address one or both questions:

1. How is a commitment to diversity, equity and inclusion apparent in your work at Augustana?
2. How have you developed your skills and abilities related to diversity, equity and inclusion?

Those two questions allow for myriad ways of articulating commitment to our student body, to pedagogy, and/or to our disciplinary work. They allow for those who teach content-relevant courses both to have that work formally recognized as well as to continue learning; they allow for those who continually work to better understand the needs of students from diverse backgrounds to articulate that skills-based practice; and they allow for those new to the work to have their learning and development be recognized and encouraged.

DEI Teaching Examples:

- Have an open discussion about how student diversity in the classroom affects their educational experience. Talk about what is happening in this historical moment. Learn about your students’ diverse identities and backgrounds, if they are willing to share. Use the first week of class to do icebreaker activities. Do anonymous surveys and/or written

reflections asking students to share experiences in the past about issues related to diversity, equity, or inclusion.

- Every discipline has a history with lessons in diversity, equity, or inclusion. Include that history in your curriculum. In addition to disciplinary knowledge, design a unit or an opportunity to investigate historical incidents or people.
- In your syllabus, choose diverse texts and authors from a variety of backgrounds and gender, including historically underrepresented groups.
- Make intentional effort to create intersectional discussion for classroom dialogues. Are all students engaging in class? How do you promote inclusion in the classroom? If some students don't feel comfortable speaking up in front of everyone, are there other ways to include them? Do small group activities to encourage more students to participate. Instructors can meet with students during office hours to discuss material. Students can share their thoughts in writing and have another student or the instructor read them aloud (this can be done electronically as well in the Google Meets-Chat function or the Moodle Discussion Forum).
- Read/seek out advice about advising students from underrepresented groups. Read/seek out advice about teaching students from underrepresented groups, about decolonizing syllabi, and about universal design for learning.
- Participate in workshops/sessions designed for teaching in inclusive ways at regional and national conferences sponsored or hosted by the professional society of your own discipline. Present in such sessions.
- Participate in scholarship of teaching and learning activities, including workshops, research projects, conferences at the intersection of curriculum development and diversity.
- Take part in teaching REF, FYI 102 sections, FYI PACE Sections, Advising PACE students, WGSS, Asian Studies, Latin American Studies, Africana Studies, Disability Studies, Health Humanities, in study abroad programs.

### DEI Research Examples

- Acknowledge the diverse scholarship in your discipline that your research is related to
- Do research that includes underrepresented groups; encourage your students to do research on underrepresented and how they are portrayed in your field.
- Do research to address in/equity
- Have student research assistants
- Present your research that is accessible for underrepresented students
- Apply for grants that provide funding for research that focuses on equity, inclusion, and diversity
- As a supplement to primary research in the sciences, research contributions to understanding the barriers facing women, LGBTQIA+, and underrepresented minorities in science and other academic disciplines; for example: studying patterns of participation and advancement of women and minorities in fields where they are underrepresented; studying socio-cultural issues confronting underrepresented students in college preparation curricula; evaluating programs, curricula, and teaching strategies designed to enhance participation of underrepresented students in higher education; research related to Disability Studies.

- candidates who have research interests in subjects that will contribute to diversity and equal opportunity in higher education; for example: research that addresses issues such as race, gender, diversity, and inclusion; or research that addresses health disparities, educational access and achievement, political engagement, economic justice, social mobility, civil and human rights; research that addresses questions of interest to communities historically excluded by or underserved by higher education;
- artistic expression and cultural production that reflects culturally diverse communities, gender and sexuality or voices not well represented in the arts and humanities.

#### DEI Service Examples

- Do service in marginalized communities through outreach programs, activities (see: <https://www.augustana.edu/about-us/president/inventory>)
- Do service to promote equity
- Take initiative/participate in bringing in a speaker in the department/through the Symposium committee/for Symposium that encourage self-reflection
- Take part in PACE multicultural mentorship program by attending different programs
- Participate in programs for different culture houses
- Advise Student Organizations that are formed by multicultural students
- Take part in different programs (such as webinar, speaker series, workshop) arranged by the Office of Diversity, Inclusion and Equity and CFE
- Participate in student Athlete mentorship program
- Participate in advising Greek houses
- Mentor a junior colleague
- Work with national organizations (e.g., American Economics Association Committee on the Status of Women in the Economics Profession, National Society of Black Physicists, National Women's Studies Association or other equivalent programs in all disciplines) with an emphasis on equity and inclusion