

PHILOSOPHY AND BYLAWS

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Preamble: Statement Of Philosophy

Statement of Purpose, Vision, and Mission

The Department of Accountancy is part of the College of Business Administration (CBA) at the University of Wisconsin - La Crosse (UWL). UWL is one of the cluster campuses of the University of Wisconsin System. The Department of Accountancy accepts the responsibility and benefits of being part of a larger whole.

The purpose of the Department Of Accountancy is:
to investigate and teach accounting and its related fields,
to provide an environment that supports the personal, professional and intellectual development of all its constituents (students, faculty and staff), and
to contribute its knowledge to the well-being of the CBA, University, community and society.

The vision of the Department of Accountancy is of an environment that supports joy in learning, joy in work; nurturing of the individual's gifts, strengths, and urge to create and contribute. This environment encourages cooperation and synergy and fosters lifelong learning, scholarship and creativity.

Department of Accountancy Mission

The mission of the Department of Accountancy is to develop accounting professionals. By emphasizing continuous engagement in research and service to the profession, Accountancy Department members will create a teaching and advising environment that ensures that capable students reach their full professional potential.

CBA Mission

The College of Business Administration is dedicated to the personal and professional development of its students. The college's programs provide our undergraduate and graduate students with an integrated business education preparing them for successful professional careers. Our graduates will be effective problem solvers, ethical decision-makers, and life-long learners in an ever-changing, diverse world environment.

Adopted May 5, 1998, revised 8/31/2000

CBA Objectives

The primary purpose of the College of Business Administration (CBA) is to provide education leading to baccalaureate and graduate degrees in business. As such, the CBA emphasizes academic excellence in its educational programs and quality teaching. Appropriate scholarly and service activities are instrumental in supporting the primary mission of the institution.

The CBA strives to become the undergraduate business school of choice for traditional age students in the region. The CBA also offers opportunities for undergraduate education, graduate education, and professional development for individuals constrained by time and place.

The CBA offers business programs that prepare graduates for professional careers. Undergraduate students will have a broad-based educational foundation in the arts, humanities, and sciences as well as meeting the CBA undergraduate curriculum goals. Graduate students will meet the graduate curriculum learning outcomes.

The CBA supports all forms of research. All faculty members should be engaged in scholarly activity to expand the intellectual experiences they can share with students.

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The service objectives for the CBA include service to the university and service to the community. The CBA provides professional expertise for organizations in the area, publishes regional economic data on its web site, offers outreach programs, provides consulting services, and conducts research projects with regional applications. These service activities can provide an opportunity for a direct connection among teaching, service, and research.

The CBA is dedicated to maintaining its regional prominence in international business. The CBA encourages and provides support to CBA students, faculty, and staff who work, study, and teach abroad. The CBA also strives to bring international students and faculty to campus.

The CBA cultivates a collegial, supportive organizational climate that stimulates individual achievement and contributes to the personal and professional development of students, faculty, and staff. The college is committed to attracting and retaining highly qualified faculty members dedicated to excellence in teaching and to providing them with opportunities for continued professional development in teaching, research, and service.

UWL Mission

The primary mission of the University of Wisconsin - La Crosse is to provide education leading to baccalaureate and selected graduate degrees supplemented by appropriate research and public service activities as further detailed in the following set of goals:

- A. The university shall emphasize excellence in educational programs and teaching.
- B. The university shall provide a broad base of liberal education as a foundation for the intellectual, cultural, and professional development of the students.
- C. The university shall offer undergraduate programs and degrees in the arts, letter, and sciences; health and human services; education; health, physical education, and recreation; and business administration.
- D. The university shall offer graduate programs and degrees related to areas of emphasis and strength within the institution.
- E. The university expects scholarly activity, including research, scholarship and creative endeavor, that supports its programs at the baccalaureate degree levels, its selected graduate programs, and its special mission. [what is the special mission???
- F. The university shall support studies related to the environment, culture, heritage, institutions, and economy of La Crosse and the surrounding Upper Mississippi Valley Region.
- G. The university shall serve as an academic and cultural center, providing service and professional expertise and meeting the broader education needs of the region.

Cluster Mission:

As institutions in the University Cluster of the University of Wisconsin System, the UW-EAU, GBY, LAX, OSH, PKS, PLT, RVF, SUP, STO, WTW, share the following core mission. Within approved differentiation stated in their select mission, each university in the cluster shall:

- A. Offer associate and baccalaureate degree level and select graduate programs within the context of its approved mission statement.
- B. Offer an environment that emphasizes teaching excellence and meets the educational and personal needs of students through effective teaching, academic advising, counseling, and through university-sponsored cultural, recreational and extracurricular programs.

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- C. Offer a core of liberal studies that supports university degrees in the arts, letters, and sciences, as well as specialized professional/ technical degrees at the associate and baccalaureate level.
- D. Offer a program of pre-professional curricular offerings consistent with the university's mission.
- E. Expect scholarly activity, including research, scholarship and creative endeavor, that supports its programs at the associate and baccalaureate degree level, its selected graduate programs and its approved mission statement.
- F. Promote integration of the extension function, assist the UW-EXT in meeting its responsibility for statewide coordination, and encourage faculty and staff participation in outreach activity.
- G. Participate in inter-institutional relationships in order to maximize educational opportunity for the people of the state effectively and efficiently through the sharing of resources.
- H. Serve the needs of women, minority, disadvantaged, disabled, and nontraditional students and seek racial and ethnic diversification of the student body and professional faculty and staff.
- I. Support activities designed to promote the economic development of the state.

University of Wisconsin System Mission

The mission of the University of Wisconsin System is to develop human resources, to discover and disseminate knowledge, to extend knowledge and its application beyond the boundaries of its campuses, and to serve and stimulate society by developing in students heightened intellectual, cultural, and human sensitivities; scientific, professional, and technological expertise; and a sense of value and purpose. Inherent in this mission are methods of instruction, research, extended education and public service designed to educate people and improve the human condition. Basic to every purpose of the system is the search for truth.

Preamble: Statement Of Philosophy

Desirable Qualities of the Department

In order to fulfill the departmental mission, the Department of Accountancy continually strives to develop and foster the following characteristics:

- We take a developmental approach to Department faculty, students, and staff. We ceaselessly search for ways to improve all our constituents' effectiveness and well-being. We recognize and act on people's inherent (though sometimes latent) desire to do well and to contribute.
- We strive to be supportive and nurturing rather than punitive and suspicious in our dealings with people. We have as our goal the success of all our faculty, staff, and students, while maintaining a sense of humility regarding what success would mean for an individual and how it would be manifested. We strive to guide our students while maintaining respect for their individual processes and are always careful not to impose our own views of success on them. We suggest, guide and make aware of rather than force and dictate.
- We provide an environment conducive to cooperation and team building. We strive to build a sense of community through dealing with and tolerating our differences. This involves striving for consensus when possible and reducing reliance on voting.
- We strive to foster an environment conducive to intellectual curiosity and discovery in accounting (including accounting education) and related areas.
- We pursue true excellence in education by supporting faculty and staff in the:
 - inquiry into the art of teaching and the principles of good education, and exploration of methodologies to implement those principles.
 - experimentation, sharing of ideas, conducting and participating in programs to improve teaching, and assessment.
- We embrace the constructive approach of encouraging continuous improvement of the process for everyone.
- We encourage a wide variety of intellectual and creative expressions that contribute to the discipline, to teaching and to the functioning of the institution.
- We maintain academic freedom through active exchange of ideas and respect and tolerance for divergent thinking.
- We continually assess our processes, not punitively but supportively with the intent of continual improvement of results and the quality of the experience.
- We encourage the continuous development of our members by making supporting workshops, seminars, materials, outside speakers, and other creative opportunities as our budget allows.
- We embrace the concept of "lifelong learner."
- We embrace the principles of Continuous Quality Improvement (CQI), and continually strive to improve our process and environment.
- We maintain a stance of humility and searching, realizing we do not have all the answers regarding teaching, scholarship, and development.

Preamble: Statement Of Philosophy

Desirable Qualities of Department Members

In order to realize the purpose, vision and mission of the Department and further develop the desirable characteristics of the Department, we actively seek the following qualities in those we bring into and retain in the Department:

- Honesty and integrity
- Dedication to teaching
- Interest in the discipline, including issues concerning teaching
- Willingness and ability to contribute to the discipline through scholarship
- Willingness and ability to work synergistically with the Department and its members
- Helpfulness
- Skill
- Independence of thought
- A questioning and curious nature
- A positive attitude toward life and work

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Intent of the Bylaws

The Bylaws exist in the context provided by our preamble. It is important that the bylaws are consistent with the framework established in our preamble. The intent of the bylaws is to enhance our success by communicating our philosophy in more concrete terms to all constituents in the department.

In order to fulfill this function, the bylaws strive to:

- be sufficiently flexible to enable Department members to contribute their unique gifts.
- be cast in supportive terms - how the Department will actively further the development and success of its members - rather than punitive terms - how people will be punished if they do not do certain things.
- not advocate or rely on practices that go counter to principles of good management and organizational effectiveness.
- be clear regarding what is expected of Department members and the Department.

Department Work: Teaching, Scholarship & Service

We identify three pillars underlying our work:

1. the practice of teaching accountancy,
2. scholarship, and
3. academic service and professional service.

These are usually shortened to teaching, scholarship, and service. The general issues relating to each are discussed below. The evaluation and expectations for teaching, scholarship, and service for promotion, retention, and tenure as well as merit are discussed in three additional sections identified as retention and tenure, promotion, and merit. For the Department to be successful, all three areas must truly be pillars.

Contributions in any of these areas can be beneficial to the Department but these pillars and the Department are strongest when all members contribute to each.

Departmental members are primarily engaged in teaching, scholarship, and service. We recognize the need for assessment in each of these areas. Assessment measurements are used in two basic ways:

- to support continuous improvement and refinement, and
- to determine if certain standards have been met.

Teaching, scholarship, and service are all subject to assessment.

Statement on Teaching

The primary function of the Department is to teach the discipline of accountancy and to prepare students, especially accountancy majors and minors, to be successful in their careers. We distinguish among three distinct issues related to teaching:

1. the evidence for teaching and the methodology of its measurement,
2. the teaching requirements for promotion, retention, and tenure as well as,
3. the evaluation of teaching for merit which is covered in the merit section.

We recognize the difficulties in the art of teaching and are committed rewarding individuals who explore ways of becoming more effective at

- setting teaching goals and objectives,

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- adopting teaching methodologies and techniques to reach those goals and objectives,
- finding constructive and useful assessment techniques for both teachers and students,

We recognize that students are individuals and have different backgrounds, levels of maturity and experience, learning styles and learning speeds. We are committed to address these issues.

We strive to improve teaching through clarifying departmental goals and objectives, individual initiative, sharing of teaching experiences and ideas, and actively supporting faculty development.

Teaching Evidence and Measurement

The following constitute recognized evidence on teaching:

- student feedback on student evaluation of instruction (SEIs) for every course and every class as well as other evidence from students including former students
- peer evaluation of classes and teaching materials, where peers may include faculty, business professionals and pedagogy experts
- inputs into the teaching process including syllabi, assignments, exams, and other materials prepared for classroom use
- Curriculum and course development
- self evaluation, including portfolios and outcomes assessment.

Faculty members are encouraged to experiment with different information sets because of the difficulty of measuring a complex activity like teaching through a single measure.

Statement on Scholarship

Scholarship both supports the teaching function and is a valuable activity in its own right. Scholarship includes investigation of a subject prompted by a deep curiosity concerning it. Scholarship and research are used interchangeably in these bylaws.

We distinguish among five distinct issues related to scholarship:

1. the definition of scholarship,
2. the evidence for scholarship or the methodology of its measurement
3. the evaluation of scholarship for retention, and tenure
4. the evaluation of scholarship for promotion
5. the evaluation of scholarship for merit.

The Department values all scholarship including discovery, integration, applied and instructional but emphasizes applied and instructional scholarship. Evaluation is covered in the section related to that decision.

Definition of Scholarship

Accounting scholarship is research in accounting, pedagogy and related fields. It includes the following when related to our discipline:

- research into the field of accounting and related areas and their teaching.
- development and/or application of new teaching strategies and techniques.
- development and/or application of new teaching technologies and materials.
- organizing work-enhancing activities such as seminars, workshops, etc. related to teaching and/or research in accounting and financial information systems.

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- keeping current through reading and other professional development activities.

Scholarship Evidence and Measurement

The following constitute recognized evidence of scholarship:

- published articles
- research grants earned
- published books and monographs
- work presented at regional or national conferences
- tangible teaching materials including study guides and software
- presentations at local conferences and local seminars
- unpublished working papers and other work in process
- other evident knowledge about the discipline

External evaluation is useful in weighing scholarship evidence. Scholarship that has been accepted through a process of external peer review is prima facie evidence of quality scholarship; however, departmental committees will evaluate the quality of each faculty member's scholarly activities.

We recognize that high quality creative work cannot be forced; rather, it must be nurtured and enabled. Therefore the Department seeks to create an atmosphere that supports scholarship. For example, the Department encourages multiple authored work.

Statement on Service

Service supports research and teaching because it provides an opportunity for Department members to interact with a variety of our constituents. It is comprised of three classes of activity:

1. sharing our knowledge and skills for the good of the community and profession
2. which is contributing to the operation and betterment of the institution
3. advising students for class selection, career choices and so on

The first is summarized as professional service. The last two are summarized as university service. Department members should contribute in both areas of service.

Service Evidence and Measurement

We encourage our members to engage in service which furthers the purpose, vision, and mission of the Department. The following constitute recognized evidence in addition to committee membership and number of advisees:

- leadership positions such as chairing a committee or serving on a board of directors.
- relationship of service to departmental mission.
- quality student advising

In general, it is the responsibility of the department member to provide such evidence. The Department, however, should periodically gather external information on the quality of advising by each faculty member and the Department as a whole.

Personnel Philosophy

The Department seeks to attract, hire, and retain faculty and staff who share and are willing to contribute to the Department's purpose, vision, and mission. In return,

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those individuals will find an environment conducive to their best work. The Department seeks to support the success of its members and strives to foster such success from the initial hiring through the tenure and promotion process.

The Department also requires that its members meet certain minimum standards set forth below. Meeting the minimum standards is not a guarantee of tenure or promotion since it is important that the faculty member contribute to Departmental purpose, vision, and mission and exhibit the Desirable Qualities set forth in the Statement of Philosophy. The Promotion, Retention, and Tenure (PRT) Committee of the Department is responsible for such decisions.

The purpose of the probationary period is to develop the candidate for tenure or to discover as quickly as possible if tenure is not indicated. Tenure would not be indicated if the candidate is not making suitable progress in teaching, scholarship and/or service or if the candidate fails to display the desirable qualities or contribute to the desirable qualities of the Department as described in the Statement of Philosophy. For example, a candidate that exhibits a lack of honesty and integrity should expect a negative recommendation at the next renewal vote of the PRT Committee.

The Department recognizes that it has a responsibility to support the candidate in a way consistent with the demands placed on the candidate. It is in everyone's best interest to assist the candidate in developing his or her strengths and talents.

Departmental responsibilities include

- assisting the candidate in becoming knowledgeable about all of rules that he or she is subject to regarding retention, tenure, and promotion.
- finding a mentor with whom he or she will work during the probationary period. Working with a mentor is optional for the candidate.
- supporting developmental opportunities.

The Department, through the PRT Committee, meets with the candidate regularly (at least once a year) to confer regarding the candidate's and the Department's experience. This is not a review of the candidate. It is an opportunity for all involved to express concerns, review successes, and make suggestions. The process should include:

1. The candidate describes his or her vision and objectives for personal development and receives feedback as to how these are viewed in light of Department objectives. The intent is to be as flexible as possible in allowing the candidate to express his or her true strengths and proclivities.
2. The candidate is given feedback in the areas of teaching, scholarship and service. Of special interest is whether the candidate is "on track" with regard to the tenure requirements for teaching, scholarship, and service.

As part of the developmental process and to promote quality, the Department reserves the right to require of the candidate certain outcomes, developmental steps, and to apply needed methods of evaluation to document progress in teaching, scholarship, and service.

Retention and Tenure

At the date of employment, the candidate should be made familiar with Departmental, CBA, University, and System rules that may affect his or her tenure. By the date of each retention review, each PRT Committee Member shall be familiar with the candidate's work. They shall be knowledgeable regarding the relevant rules that may

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affect the candidate's retention or tenure. They will give conscientious advice through the improvements letter and the developmental meeting.

The candidate can submit any desired written materials as well as supportive statements from colleagues and others. The written materials will be requested consistent with UW-L Administrative Code 3.05. The candidate may request that the meeting be open as consistent with Wisconsin statute.

The PRT Committee will meet concerning the candidate and will consider its own knowledge of him or her, materials submitted by the candidate, materials gathered by the PRT Committee and any other evidence. The PRT Committee will conscientiously evaluate the appropriateness of tenure on the basis of the mission and needs of the Department. The candidate will also be evaluated on having met the minimal requirements outlined earlier. Meeting the minimum standards is not a guarantee of retention or tenure. Each probationary faculty member will receive a summary letter (often called the improvements letter) from the PRT Committee after each formal review. That letter reviews performance issues in teaching, scholarship, and service that should be addressed by the candidate.

The PRT Committee will forward a written retention recommendation including the vote to the candidate and to the dean within 20 days of the decision. A positive recommendation requires a majority vote of those voting. The probationary faculty member may appeal a negative decision under the provisions of UWL 3.07.

Retention and Tenure Decisions

Retention and tenure decisions are made by the PRT Committee of the Department. All retention decisions, including the ultimate retention through tenure, use past performance to predict future performance. In each retention decision the PRT Committee must assess the promise as well as the competency of the candidate in meeting the purpose, vision, and mission of the Department.

Teaching Requirements for Retention and Tenure

Teaching is one element in the retention and tenure process. Meeting the minimum criteria in any or all elements does not guarantee retention or tenure.

For tenure the Department requires the following minimum evidence in teaching: at least three years of solid performance in teaching and contributions in curriculum improvement to the department, college, or university.

Scholarship Requirements for Retention and Tenure

The Department sets forth the following minimum scholarship guidelines for retention and tenure. Emphasis is placed on those activities which are externally validated by acceptance through a peer review process. The PRT Committee will review the scholarship evidence including research accepted through a peer review process.

Scholarship is one element in the retention and tenure process. Meeting only the minimum criteria in any or all of the elements does not guarantee retention or tenure.

For tenure the Department requires the minimum scholarship evidence of:

- a Ph. D. or its equivalent in accounting or a related field, and
- three refereed journal articles, and
- three presentations, and
- there must be regular and current evidence of scholarly productivity, including meeting the CBA scholarly productivity guidelines.

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Refereed journal articles count as soon as accepted. Presentations count when presented. The PRT Committee may consider scholarly productivity at other schools in the evidence for retention and tenure.

Scholarship can fall into any or all of Boyer's categories: discovery, integration, application, or teaching (E. Boyer, Scholarship Reconsidered). The crucial issues in retention and tenure decisions are scholarship quality and productivity rather than the category that the scholarship falls into. Similarly, sole authorship versus multiple authorship is not a significant difference in evaluating scholarship quality or productivity.

Refereed journal articles above the minimum can be counted as two presentations if the need exists. The PRT Committee reserves the right to require more than the minimum or, in extraordinary circumstances, to accept alternative evidence if it deems that a simple counting of the categories above misrepresents the quality of the candidate's scholarship. For example, a scholarly monograph for the American Accounting Association would be a valuable contribution in scholarship that would be ignored by a strict application of the above rules.

Service Requirements for Retention and Tenure

Service is one element in the retention and tenure process. Meeting the minimum criteria in any or all elements does not guarantee promotion, retention or tenure.

For tenure the Department requires the following minimum evidence of service: At least two recent years of solid performance in service and both professional and university service.

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Promotion

When a candidate becomes eligible for promotion according to University and CBA rules, the candidate will be informed and should determine if he or she meets the minimal Departmental guidelines. If so, the candidate is encouraged to prepare a promotion packet which will be reviewed by the appropriate PRT Committee.

The PRT Committee will meet concerning the candidate and will consider its own knowledge of him or her, materials submitted candidate, materials gathered by the PRT Committee and any other evidence. The PRT Committee will conscientiously evaluate the appropriateness of promotion on the basis of the purpose, vision, and mission of the Department. The candidate will also be evaluated on having met the minimum standards below. Meeting the minimum standards is not a guarantee of promotion.

For promotion from Assistant Professor to Associate Professor, the Department requires at least the following minimum evidence in teaching, scholarship, and service:

- four years of solid performance in teaching and contributions in curriculum improvement to the department, college, or university;
- five refereed journal articles (in total with the last two at UWL); and,
- five presentations; and
- meeting the CBA scholarly productivity guidelines for three of the last four years.
- four recent years of solid performance in service and leadership in at least one of the classes in the Statement on Service.

For promotion from Associate Professor to Full Professor, the Department requires at least the following minimum evidence in teaching, scholarship, and service:

- six years of solid performance in teaching and contributions in curriculum improvement to at least two of the department, college, and university.
- seven refereed journal articles (in total with the last two at UWL);, and
- seven presentations, and
- meeting the CBA scholarly productivity guidelines for three of the last four years.
- four recent years of solid performance in service and service in all classes in the Statement on Service.

The PRT Committee will forward a written copy of the decision to the candidate within 20 days of the decision. The PRT Committee will forward a positive written recommendation to the Dean. A negative decision will not be forwarded to the dean; however, the candidate may appeal this decision to the Complaints, Grievances, Appeals and Academic Freedom Committee under UWS and UWL 6.02.

Merit

Each academic year each department member with greater than a 50 percent appointment is evaluated on a 100 point merit scale. The evaluation will be based on the information that each Department member submits in his or her annual performance report or “brag sheet.” A copy of the annual performance report is included in an appendix. Department members with an appointment of 50 percent or less are evaluated for teaching by the department chair. For teaching academic staff with a greater than 50 percent appointment, the scale is 85 points for teaching and 15 points for service. For tenure track faculty (see exceptions below) the scale is 50 points for teaching, 35 points for scholarship, and 15 points for service. The Department Chair is given release time to

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provide service. Other faculty may be given release time for service as well. For any faculty member given a course or more release time for service the scale is 25 points for teaching, 35 points for scholarship, and 40 points for service.

A faculty member may request that the percentages for service and scholarly productivity be switched. The request must be approved by both a majority vote of the remaining Departmental tenure track faculty and a majority vote of the Merit Committee. Requests must be made by October 1 of the academic year in question.

Merit pay adjustments are allocated 50 percent on the basis of performance and 50 percent on current salary unless otherwise mandated by a higher authority. In order to receive the 50 percent on the basis of current salary, a faculty member must exhibit solid performance. Solid performance is a determination by the Merit Committee but a score of 45 points or more should create a presumption of solid performance. If a department member does not exhibit solid performance then that portion of the available merit dollars will be added to the performance pool. Department members that do not exhibit solid performance are still included in the performance evaluation.

The merit pools for teaching academic staff and faculty are separate. In each case, performance will be measured by adding each individual's scores from the appropriate sections below. The ratio of each individual's score divided by the total of all individuals' scores will be multiplied by total performance merit dollars to get an individual's performance merit dollars. The current salary portion is an equal percentage increase for each faculty member.

Faculty on leave or sabbatical may replace the teaching and service components with leave performance for merit purposes upon consultation with the Merit Committee. It is the responsibility of the faculty member to provide satisfactory evidence on leave performance in his or her annual performance report to the Merit Committee.

New faculty and staff are in a difficult position because performance in the current academic year determines merit in the second following academic year, e.g., 96-97 performance determines 98-99 merit. New faculty and staff may have no performance to evaluate to gain merit for their second year. These individuals have a choice of receiving a solid performance classification and a merit increase equal to the average percentage increase in the Accountancy Department or submitting documents on their performance in the year before they started at UWL.

The Merit Committee shall consist of the Department of Accountancy Chair and the Dean of the College of Business Administration. The Dean will evaluate merit for the Department of Accountancy Chair. At the completion of the merit process each department member will meet with the Department of Accountancy Chair to review his or her performance during the previous year.

Teaching

SEIs will constitute 50 percent of the teaching component. The SEI number used for that purpose will be the fractional median of the overall evaluation of the instructor, currently question number 22. The evidence for the remaining teaching evaluation comes from some combination of peer evaluation, outcomes assessment, and self evaluation as identified in an earlier section. The Merit Committee will direct the analysis of the SEI information. Each individual faculty member should choose what information to provide to the Merit Committee. Other aspects of SEIs can be included in the other information. With respect to the other information provided by a faculty member, the Merit Committee will evaluate the adequacy of the information submitted and reserve the right

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to request additional information. If no additional information is submitted then the faculty member will receive a score of zero for that portion of teaching merit

Most probationary faculty have an annual peer review, and it may be requested of other faculty members by the Merit Committee, PRT Committee, or Post-tenure Review Committee. The individual faculty member is responsible for ensuring that the peer review is completed on a timely basis. The most recent peer evaluations can be used for current merit if it is from the current year or the immediately previous year.

Solid performance in teaching would minimally yield a score of at least 60 percent of the maximum. The Department Merit Committee will evaluate the evidence presented by faculty members as well as evidence collected by the Merit Committee.

Scholarship

The following points are given to scholarly activity:

Refereed journal articles	14 - 25
Presentations	3 - 10
Other	0 - 35
Bonus for minimum	7

To even out peaks and valleys inherent in scholarship, a weighted average of the current and most recent previous years is used. The current year's score equals the points earned in the current year multiplied by 0.8 plus the points earned in the previous year multiplied by 0.2. The maximum score for any one year is 35. Points in excess of 35 will be carried forward at 100 percent of that amount. Refereed journal articles first count in the year of acceptance. Presentations first count in the year of presentation.

Points in the category "Other" are earned for a completed step in scholarship. Research grants and books are examples of items in this category. Dissertations do not count for merit but published work from the dissertation does count for merit.

The bonus for minimum is a reward for scholarship effort. Accepted articles or presentations earn the bonus automatically. Working papers or submissions may be presented as evidence of effort to the merit committee to earn the bonus as well.

Service

Service is divided into two categories: university service and professional service. The Departmental mission statement and criteria in the Statement on Service will be applied by the Department Merit Committee. As the Departmental mission statement notes, external or professional service is highly prized because of the practice orientation of our Department. Nonetheless, it is important for Department members to participate in University service as well. The value to the Department for an individual service project will vary widely. Thus, we use the concept of a service unit where one service project could count as several service units. Each unit is worth two points. Each member can earn two-thirds of the maximum in either professional or University service. If a Department member exceeds the maximum (either in total or two-thirds of the maximum in one category) then the points are carried over to next year in the appropriate category.

A typical unit would be membership on an average CBA committee. Chairing the same committee would be another unit. Active membership in an external accounting related organization would be one unit. At the minimum, active membership would include attending meetings. Committee work, chairing a committee, or being elected as an officer for the same organization would be one or more additional units.

Meeting with an average number of advisees for course scheduling both semesters counts as one unit in university service. The Merit Committee will identify the number

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of advisees for each advisor. Faculty members must present evidence of advising effectiveness to earn additional units. Advising extends beyond the required meeting with advisees each semester.

The Merit Committee expects faculty members to present evidence on the level of effort, degree of responsibility, or of contributions to the departmental vision, purpose, or mission in a service area. Evidence must be provided by the faculty member and might include being a committee chair, relationships developed with employers, or the level of visibility in the profession or University.

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Class Scheduling

The Department Chair in conjunction with the dean is responsible for class scheduling during the academic year. S/he shall use the information on the CBA productivity guidelines and CBA Teaching Guidelines. Faculty members will receive information on their class schedule. Changes in class schedule may be required for a variety of reasons including changes in demand or changes in faculty.

Summer Teaching

The summer budget for administration and teaching shall be allocated in the following order.

1. Chair's stipend of \$2,500 for administrative duties unless an equal or higher amount is provided by the dean. If a lower amount is provided then the department will make up the difference.
2. Chair's teaching.
3. Contractual requirements.
4. Retirement gambit.
5. Faculty meeting CBA scholarly productivity guidelines.
6. Chair's decision.

Teaching or not teaching one summer does not have an impact on future summers. Summer teaching is always subject to funding. The retirement gambit refers to maximizing salaries in the last years of employment to produce a large retirement benefit. It is available to a faculty member who meets the productivity guidelines and gives written notice of when he or she intends to retire. Faculty can use the retirement gambit for a single course in two different years. The Department Chair has the final decision if there is a surplus of interested faculty in a category.

Remuneration will be based on faculty salaries and credits taught. Classes will be canceled if there is insufficient enrollment. An individual's summer salary for a three credit course will be the ratio of his or her salary and the total salaries of those teaching times the total available for summer salaries.

Faculty Leaves

The Department of Accountancy encourages its members to seek leaves for sabbaticals, faculty development, scholarship, service, and other leaves that support the departmental mission. In addition, departmental members may seek leaves for medical and other reasons.

A leave will be granted only when supported by a majority of departmental members voting. Faculty members requesting the leave are not eligible to vote on his or her request. Faculty members should submit a request for departmental support at the earliest opportunity. Requests for leaves must include a reporting requirement. The reporting requirement for leaves that support the departmental mission would emphasize performance. The reporting requirements for other leaves would normally emphasize progress on meeting expected return dates.

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Tenured Faculty Review and Development

Tenured faculty review and development is an opportunity for assessment with the objective of facilitating continued development of faculty members. Each tenured faculty member in the Department be a reviewed at least once every five years. The review should include an evaluation of previous performance and a plan for future performance. The faculty member to be reviewed will choose one or more colleagues from the Department and optionally additional reviewers from outside the Department to work on the review. The review team may consist of a single individual.

The review team will meet with the faculty member to become familiar with his or her goals and objectives, ongoing activities in teaching, scholarship, and service. The review team will review scholarly materials, teaching materials, and service activities submitted by the faculty member under review. The team has the right to request additional information and it may interview students or graduates and otherwise gather information which can be used to assist the reviewee in process improvement. The Department Chair will provide the review team with the reviewee's merit scores by category for the last five years as well as department wide scores for the same period. During the information gathering process, it is expected that the team will meet informally with the reviewee to exchange information.

The review team will generate an initial written report for the reviewee which will:

1. describe the information gathered on the reviewee's work.
2. point out areas of particular strength that were found.
3. summarize the merit scores for the last five years.
4. point out potential areas for development and suggest steps the reviewee might consider, resources available, etc.
5. Identify goals and objectives for the next five (or more) years

The team will meet with the reviewee to go over the initial report. The team and the reviewee will create the final written report and a summary of that report. The former will be forwarded to the chairperson of the Department to be kept as an internal document separate from the main personnel file. The summary shall include an evaluation of teaching, scholarship, and service as well as plans for the next five years. The summary will be forwarded to the Department Chair and Dean. The reviewed faculty member shall have all the rights of appeal that are outlined in the UWL Faculty Personnel Guidelines 6.01 and 6.02.

To encourage optimal effectiveness in process improvement, the review will not be used for purposes of merit or promotion without the faculty member's permission. The Department chair will forward a summary of the report to parties required by CBA rules, University rules or statute.

Departmental Organization

The Department Chair is elected by the Department to be the executive officer of the department. There are two standing committees of the Department:

1. Merit and
2. Promotion, Retention, and Tenure (PRT).

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Unless otherwise specified, motions require the support of a majority of the voters both eligible and present.

Departmental Chair

The Departmental Chair is the executive officer of the Department. He or she receives one course release and priority in summer funding. The responsibilities of the Chair include setting schedules, creating ad hoc committees, administering foundation funds, working with administration for the good of the Department, and working with external agencies for the good of the Department.

Retention and Tenure Decisions

All tenured members of the Department are members of the PRT Committee and are eligible to vote on retention and tenure as well as criteria for retention and tenure. The criteria will become part of the bylaws.

Promotion Decisions

A subcommittee of the PRT committee consisting of faculty members with a higher rank than that of the candidate are eligible to vote on promotion in faculty rank and criteria for that promotion. The criteria will become part of the bylaws.

Merit Decisions

The Merit Committee shall consist of the Department Chair and the Dean of the College of Business. Merit criteria will be determined by all Department members with faculty status. The criteria will become part of the bylaws.

Other Departmental Matters Including Bylaws

All Departmental members with faculty status are eligible to attend Departmental meetings and vote on Departmental matters such as Bylaws with the exception of the promotion, retention and tenure standards identified above. All tenure-track faculty have faculty status. Teaching academic staff may be granted faculty status by a majority vote of existing faculty.

Amendments to the Bylaws

These bylaws may be amended by a majority vote of eligible voters casting votes. All current department members with faculty status may vote on all amendments except the standards for retention, tenure, and promotion which is limited above. Proposed changes need to be submitted in writing to all such members at least five working days before such meeting. Changes in the bylaws will be submitted to the CBA Dean.

Applicability

These bylaws supersede all prior bylaws adopted by the Department of Accountancy. These bylaws cover all current and future tenured or tenure track faculty as well as teaching academic staff with faculty status in the Department of Accountancy.

The Department of Accountancy Mission Statement was approved by a majority vote of the faculty on January 19, 1998. The Preamble: Statement of Philosophy was adopted by a majority of the faculty on January 19, 1998.

The Department of Accountancy Bylaws were adopted by a majority vote of the faculty on April 6, 1998.

Amended: CBA mission added 6/1/99

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CBA Productivity Guidelines

*University of Wisconsin-La Crosse
College of Business Administration
Scholarly Productivity Guidelines*

The mission statement of the CBA emphasizes academic excellence in its educational programs, and that these programs will be supplemented by appropriate research and service activities. To assure that the CBA's activities in these areas are consistent with the University's strategic plan, the CBA formulates a set of annual goals. In turn, each department develops a set activities that are consistent with the CBA's goals and the University's strategic plan.

One dimension of the goals is scholarly activity by faculty. Faculty can utilize many different avenues and combinations of activities to meet the scholarly productivity guidelines. The following guidelines have been developed to facilitate an awareness of the expected types and level of scholarly activity

Each faculty member is expected to meet one of the following criteria:

1. Two refereed journal articles in the past four years.
2. One refereed journal article and one significant published, peer reviewed scholarly activity (typically a scholarly book or monograph) within five years.
3. One refereed journal article and a significant external grant within the past three years. The grant should be subject to a review process and external to UW-L.
4. One refereed journal article and two presentations within the past three years.
5. One refereed journal article and three other works within the last three years. Works include the following: book chapters, non-refereed journal articles, book reviews, study guides, professional/technical reports, paper presentations, UW-L grants, computer software, and other high quality professional projects.

Notes and Clarifications:

- a. In cases of joint authorship, each author will receive full recognition of the work.
- b. Refereed journals include those listed by Cabell's Directory of Publishing Opportunities in Business Administration and Economics, 6th edition, as well as other publications that have a review process consisting of two or more peer reviewers.
- c. Completion of a dissertation does not apply toward any of the criteria.
- d. Publications in proceedings are normally considered as only part of a presentation; that is, additional recognition will not accrue for work published in proceedings following a presentation.
- e. Classification of scholarly activities is the judgment of the associate dean in conjunction with the department chairpersons and the authors.

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*University of Wisconsin-La Crosse
College of Business Administration
Teaching Load Guidelines*

Faculty teaching loads at the university are measured officially in a number of ways, including student contact hours and number of credit hours taught. Average college and department loads vary within the university and are influenced by many factors, e.g., accreditation requirements, curricular constraints and physical facilities. In addition, variation may be due to priorities articulated in the Strategic Plan, which supports AACSB accreditation for the college. The faculty is committed to making continuous intellectual contributions that enable the college to achieve quality in meeting its mission. The college's Scholarly Productivity Guidelines provide expectations for the level, variety, and distribution of activities necessary for the faculty to make appropriate intellectual contributions that help the college accomplish its mission.

Department chairs, who are principally responsible for scheduling, will consider the Scholarly Productivity Guidelines and individual faculty productivity data provided by the associate dean as they prepare department teaching schedules. Individual teaching loads for full-time faculty normally range from nine to twelve credit hours per semester (or eighteen to twenty-four credit hours per academic year). Faculty who have scholarly activities that satisfy the college's Scholarly Productivity Guidelines will normally be assigned a nine hour teaching load, which usually would include two preparations. Newly appointed faculty with less than five years experience typically will be offered a nine hour load during their initial six semesters to stimulate professional development and scholarly activity. Instructional academic staff will normally be assigned a twelve hour teaching load.

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ANNUAL FACULTY REVIEW AND EVALUATION REPORT

Department of Accountancy University of Wisconsin-La Crosse

Name: XXXX

Academic Year: 1999-2000

Highest Degree Completed: Ph.D. JD_____ Master's_____

Rank: XXX

INSTRUCTIONS: Check and complete the items (PRINT OR TYPE) which apply to your accomplishments from 6-1-1999 through 5-31-2000. List each activity only once and include it under the section you consider appropriate.

I. Minimum Competencies

A. XXX

Yes No

B. YYY

Yes No

C. My syllabus for each course that I teach identifies the specific CBA curriculum goals to be met.

Yes No

II. Teaching

A. SEI scores (Q22 fractional medians)

Semester	Summer	Fall	Spring
Score			

B. List courses taught each semester, including summer. Identify with an asterisk(*), those courses which are new preparations.

Course	Summer	Fall	Spring

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C. Other Evidence Of Teaching Effectiveness

i. Development Activities

ii. Evidence of Effectiveness. Summarize (very briefly) the evidence offered in the previous two years before giving this year's evidence.

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III. Research Accomplishments

6. Do you meet the CBA Scholarly Productivity Standards? Yes No
If no explain how you intend to meet the standards.

7. List accomplishments for the past two years. The previous year should be the current year in your last report. Attach copies of acceptance letters where appropriate. No attachments are necessary for the “old” year.
- i. List publications in refereed journals (in the year accepted)
 - ii. List other publications
 - iii. List grants received
 - iv. List papers presented (in the year presented)
 - v. Other (acting as referee, chairing session, book reviews, etc.) Only include submissions if you have no other items.

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IV. SERVICE

Describe your contributions. Elaborate on the level of activity; for example, frequency of meetings, subcommittee assignments, etc. Include advising students.

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- V. IF YOU WERE ON RELEASE TIME DURING THE YEAR, INDICATE THE PURPOSE OF THE RELEASE TIME.

- VI. ADDITIONAL MATERIAL YOU CONSIDER SIGNIFICANT AND/OR MEANINGFUL.

University of Wisconsin -
La Crosse

Department of Accountancy
Philosophy, Bylaws, Policy
Statements, and Guidelines

Approved April 6, 1998