

School of Accountancy

Promotion and Tenure Guidelines

Approved April 8, 2016¹

I. Overview

This document describes expectations for all tenured and tenure track faculty in the School of Accountancy to supplement the Auburn University and College of Business Faculty Handbooks. This document covers the third-year review of untenured faculty, promotion and tenure of untenured faculty to Associate Professor, and promotion to Professor.

It should be noted that each of the major evaluation categories below (research, teaching, and service) are to be reviewed independently of the others and satisfactory progress in any one category, in the absence of demonstrating satisfactory progress in all of the others, is not a sufficient condition for continued appointment, tenure, and/or promotion. It should also be noted that faculty workloads can vary and that the criteria below assume a 50/40/10 load of research/teaching/service.

Guidelines for evaluating research refer to the SOA Journal List, in which School of Accountancy faculty have identified a list of desirable publication outlets; the SOA Journal List is a separate document maintained within the School of Accountancy. The SOA Journal List is incorporated where appropriate by reference.

II. Departmental Principles

The following principles provide a foundation for the School of Accountancy Guidelines:

1. Department faculty members expect colleagues (at appropriate academic ranks) to contribute to teaching, research, and university and professional service. Department faculty members also expect colleagues to participate in professional development activities.
2. Faculty members have different interests and strengths, and there is no single model of excellence in teaching, research, and service accomplishments. As faculty members move up in rank (from untenured Assistant Professor to

¹ Approved by the SOA faculty; not yet submitted to the Provost for approval.

Professor), they will have greater opportunities to pursue and be evaluated on a diverse range of academic activities. In general, faculty members early in their academic careers (untenured Assistant Professors) should focus principally on research scholarship and classroom teaching.

3. Research scholarship is broadly defined in this document to include publication of academic, applied and pedagogical research in outlets of appropriate quality. It also includes participation in the procurement of funded contracts and grants, particularly when such contracts and grants result in refereed research articles and generate overhead, and the creation of intellectual property, copyrights, and patents. The faculty value quality of research over quantity.
4. Faculty activities are diverse and any system based strictly on a listing of performance indicators will be incomplete. Consequently, these guidelines afford individual faculty members an opportunity to provide evidence that a particular accomplishment be categorized differently than in this document. It is the responsibility of the faculty member to substantiate the impact of their contributions.
5. The qualities of a good university professor are many. Factors such as the quality and impact of a faculty member's scholarly activities, collegiality, fit with departmental needs, potential future research productivity, and teaching effectiveness are important, and are based on the professional judgments of the Director and tenured faculty members (at the appropriate academic ranks).
6. These guidelines should be updated every two to three years or when otherwise warranted.

III. Third-year Review of Untenured Faculty

To receive a positive third-year review, a candidate should demonstrate tangible evidence of progress in building a promotable and tenurable record of teaching, research and service. Such evidence can take the form of completed work and work in process. The candidate should also demonstrate a high standard for professional integrity and should meet university collegiality standards in teaching, research and service. A negative third-year review may result in non-continuation for the candidate.

A positive third-year review means that the tenured faculty believe a candidate is making appropriate progress towards promotion and tenure at that time. It does not ensure that the candidate will eventually achieve promotion and tenure.

A. Evaluation of Research

School of Accountancy faculty have identified a list of desirable publication outlets described as *Category I* journals in the SOA Journal List; relative journal quality within the list is shown by noting a subset of *preferred* journals that should be targeted for promotion and tenure. A candidate should have an active research stream that includes at least two manuscripts that have been or are currently under review at *preferred* journals and multiple manuscripts or projects at other stages of completion. In addition, a candidate's work should have some degree of external validation. Evidence of external validation includes, but is not limited to, accepted and published manuscripts, an invitation to revise and resubmit a manuscript, the receipt of a research grant, or the acceptance of a manuscript(s) for presentation at a competitive sectional or national meeting. Essentially, at this stage, the candidate should demonstrate the ability to conduct quality research.

B. Evaluation of Teaching

A candidate should demonstrate teaching effectiveness through acceptable student evaluations of courses, acceptable peer or other independent review of teaching, and appropriate course rigor.

C. Evaluation of Service

A candidate should demonstrate a willingness to participate in the service needs of the department. This would include, but not be limited to, participation in departmental faculty meetings and on departmental committees when asked.

IV. Tenure and Promotion to Associate Professor

To be tenured and promoted to Associate Professor, a candidate should demonstrate an emerging national reputation through a record of sustained and consistent scholarship. In addition, the candidate should demonstrate the potential for future sustained and consistent scholarship, maintain a high

standard for professional integrity, and meet university collegiality standards in teaching, research and service.

A. Evaluation of Research

A candidate should demonstrate a sufficient record of scholarly publications to achieve tenure and promotion. Because faculty activities and publication outlets are diverse, there are countless combinations in which a sufficient scholarly record can be demonstrated. The following framework provides a guide for candidates and tenured faculty to evaluate research portfolios.

School of Accountancy faculty have identified a list of desirable publication outlets described as *Category I* journals in the SOA Journal List; relative journal quality within the list is shown by noting a subset of *preferred* journals that should be targeted for promotion and tenure. A candidate generally should have 6-8 publications in reputable peer-reviewed journals, with a significant presence in *Category I* journals and at least two publications in the journals noted as *preferred*. One or more publications in *elite* journals, and/or three or more publications in other *preferred* journals, would likely reduce the overall quantity of publications needed for promotion and tenure.

In addition to the above criteria, the faculty will consider qualitative factors that can affect the assessment of the quality of a candidate's portfolio. Examples of such factors include, but are not limited to, the following:

- Number of co-authors
- Work in process
- Existence of multi-disciplinary work
- Type of research (academic, applied, or pedagogical)
- Notes versus full-length articles
- Varying quality within journal list categories
- Presentations at conferences or workshops at other universities

Research impact can also factor into the evaluation of a candidate's research. Expectations for research impact at this relatively early career stage are modest. Evidence of significant research impact can bolster a candidate's research evaluation; however, a lack of evidence of strong impact does not necessarily reflect poorly on the candidate. The Harbert College of Business *Guidelines for Understanding and Evaluating Research Impact* describe ways

in which candidates can demonstrate research impact. These include, but are not limited to, the following:

- Research awards or other formal recognition
- Frequency of citation
- Invited commentaries
- Refereed papers (includes proceedings' publications, if any) presented at prestigious national and international meetings.
- Basic research that has a significant influence on practice

Faculty will also consider research portfolios that differ from the "typical" portfolios as described above. Such portfolios might originate in narrow specialties and/or emerging areas within the broader accounting function.

If a candidate receives an external grant, the grant may be equated to a journal publication based on the amount of the grant and the prestige of the granting agency. Other research activities, such as the creation of intellectual property, copyrights, or patents, can also be used to supplement a candidate's research record.

B. Evaluation of Teaching

A candidate should demonstrate teaching effectiveness through acceptable student evaluations of courses, acceptable peer or other independent review of teaching, and appropriate course rigor. A candidate should also show a commitment to instruction as evidenced by at least one of the following: a pedagogical innovation, a measured improvement in subject mastery by students, a teaching award or recognition, contribution to course development or redesign, a pedagogical publication such as a case, receipt of a teaching grant, teaching a wide variety of courses, conducting a study abroad course, receiving an invitation to lecture internationally, or other accomplishment deemed significant by the faculty.

C. Evaluation of Service

A candidate should demonstrate active participation in the service needs of the university and the profession. This would include past or current membership on at least one departmental, college, or university committee. It would also include evidence of at least two of the following activities: serving as an ad hoc reviewer for sectional/national conferences or research journals, serving as a session chair at a regional, sectional, or national meeting,

serving as an advisor to a student organization, serving on a board of directors of an organization broadly related to the candidate's field, or other service deemed significant by the faculty.

V. Promotion to Professor

To be promoted to Professor, a candidate should demonstrate a respected national reputation through a record of sustained and consistent scholarship. The candidate should also demonstrate a high standard for professional integrity and should meet university collegiality standards in teaching, research and service.

A. Evaluation of Research

A candidate should demonstrate a sufficient record of scholarly publications to achieve promotion to Professor. Because faculty activities and publication outlets are diverse, there are countless combinations in which a sufficient scholarly record can be demonstrated. The following framework provides a guide for candidates and professors to evaluate research portfolios.

School of Accountancy faculty have identified a list of desirable publication outlets described as *Category I* journals in the SOA Journal List; relative journal quality within the list is shown by noting a subset of *preferred* journals that should be targeted for promotion and tenure. A candidate generally should have 14-16 publications in reputable peer-reviewed journals, with a significant presence in *Category I* journals and at least four publications in the journals noted as *preferred*. One or more publications in *elite* journals, and/or numerous publications in other *preferred* journals, would likely reduce the overall quantity of publications needed for promotion.

In addition to the above criteria, the faculty will consider qualitative factors that can affect the assessment of the quality of a candidate's portfolio. Examples of such factors include, but are not limited to, the following:

- Number of co-authors
- Work in process
- Existence of multi-disciplinary work
- Type of research (academic, applied, or pedagogical)
- Notes versus full-length articles
- Varying quality within journal list categories

- Presentations at conferences or workshops at other universities

Research impact is a key criterion for candidates being considered for promotion to Professor. An individual promoted to professor should have an established national reputation for research. Means for assessing such a reputation include reviewing a candidate's published research using criteria such as those described in the Harbert College of Business *Guidelines for Understanding and Evaluating Research Impact*. In addition, a candidate's outreach and service activities may contribute to or be indicators of their research impact (e.g., major editorial responsibility). There are no minimum guidelines for research impact because evaluating research impact is largely a qualitative exercise. Criteria that could reflect research impact include, but are not limited to, the following:

- Research awards or other formal recognition
- Frequency of citation
- Invited commentaries
- Refereed papers (includes proceedings' publications, if any) presented at prestigious national and international meetings.
- Basic research that has a significant influence on practice
- Formal recognition for scholarly contribution over time

Faculty will also consider research portfolios that differ from the "typical" portfolios as described above. Such portfolios might originate in narrow specialties and/or emerging areas within the broader accounting function.

If a candidate receives an external grant, the grant may be equated to a journal publication based on the amount of the grant and the prestige of the granting agency. Other research activities, such as the creation of intellectual property, copyrights, or patents, can also be used to supplement a candidate's research record.

B. Evaluation of Teaching

A candidate should demonstrate teaching effectiveness through acceptable student evaluations of courses, acceptable peer or other independent review of teaching, and appropriate course rigor. A candidate should also demonstrate instructional effectiveness through a combination of at least two of the following: college, university or national teaching awards, nationally published textbooks, pedagogical publications such as cases, teaching

grants, service on thesis or dissertation committees, pedagogical innovations that are formally assessed and utilized, leadership in curriculum review/change or in international instructional efforts, or other accomplishment(s) deemed significant by the faculty.

C. Evaluation of Service

A candidate should demonstrate leadership in the service needs of the university and the profession. This would include past or current membership on multiple departmental, college, or university committees and service as the chair of at least one. It would also include evidence of at least two of the following activities: serving on the editorial board or serving as an editor or associate editor of a research journal, serving as an officer of a regional/sectional/national organization, serving as a program coordinator of a regional/sectional/national meeting, serving as an advisor to multiple student organizations, serving as editor of a professional association newsletter, service on a professional commission task force or board, or other service deemed significant by the faculty.
