I. Preface

The Department of Accounting at Iowa State University strives to achieve three fundamental objectives: 1) advancing knowledge, 2) disseminating knowledge, and 3) preparing students to meet the changing needs of a diverse and technologically-oriented learning society. Each of these is highly valued and necessary to support the Department’s mission and that of the Iowa State University College of Business.

To achieve this overarching set of goals, the faculty of the Department of Accounting are expected to fulfill multiple roles. Specifically, the faculty member is expected to participate in two primary endeavors: 1) inquiry and research and 2) learning and teaching. In addition, the faculty member is expected to contribute to 3) extension and professional service and 4) institutional service. In fact, these four broad performance roles describe the faculty of the Accounting Department and are explicitly to be sought, nurtured, developed, and recognized. This suggests mutual responsibilities and expectations for the individual faculty member and the administration of the Accounting Department and College of Business. To help enhance faculty performance, and thereby, the goals of the college, the Department and College will conduct systematic and fair assessment programs in recruitment and selection, annual reviews, reviews of probationary (untenured) faculty, promotion and tenure reviews, and periodic reviews of tenured faculty.

This document describes the Accounting Department’s procedures with respect to: (1) three-year reviews of all untenured faculty, and (2) promotion and tenure reviews. Procedures for annual review are described in the College of Business Faculty Review and Evaluation Policies and Procedures. Accounting department procedures for periodic reviews of all tenured faculty are described in a separate document.

All review and evaluation procedures will follow accepted university guidelines as specified in the Faculty Handbook. In the absence of specific departmental guidelines or in case of conflict, college and university guidelines will take precedence.

Deliberations relating to all reviews are highly sensitive, requiring openness and candor of all involved in the review process. Therefore, the confidentiality of these deliberations shall be maintained by each person involved in the review process. All review reports and recommendations will be provided to the faculty member as soon as practical. The Chair will inform the faculty member of the department’s recommendations before they are submitted to the dean.
II. Position Responsibility Statement (PRS) and Guidelines for Evaluation

Each faculty member’s performance must be reviewed and managed on the basis of achievements in the four roles previously described. To help achieve college and departmental expectations of a faculty member and to assist individual faculty member's to contribute to these expectations, position responsibility statements (PRS) must be established for all faculty. The PRS will state expectations for faculty performance in four areas: (1) scholarship in research, (2) scholarship in teaching, (3) scholarship in extension and professional service, and (4) institutional service.

The Department of Accounting will follow the procedures for PRS development and administration described in the College of Business Faculty Review and Evaluation Policies and Procedures. Each type of review described in the present document shall be based on the PRS and supported by a detailed assessment of the quality of the faculty member’s performance. The Department of Accounting will follow the guidelines for performance in each of the four PRS areas outlined in the College of Business Faculty Review and Evaluation Policies and Procedures.

III. Department Promotion and Tenure Committee

The primary responsibility of this committee is to review and evaluate faculty members being considered for tenure and/or promotion. The committee provides a written report evaluating the candidate’s performance in the areas identified in his/her PRS and makes a recommendation to the Department Chair. A minority report is written, if necessary. The committee also reviews and evaluates probationary faculty performance under the three-year review process.

The committee is composed of all tenured associate and full professors, in residence in the department, except for those holding administrative appointments. Tenured faculty members who are on leave may participate on the committee, if they attend the committee’s meetings in person or through electronic means. The chairperson of the Department P&T Committee is elected by the members of the committee. The committee also elects one of its members to serve on the College P&T Committee. All members of the committee participate in the discussion of candidates. All members of the committee, including the Department’s representative to the College P & T Committee, vote on all candidates.

IV. External Reviewers

The basic intent of soliciting external reviews is to get an objective assessment of scholarship performance from recognized individuals in the discipline. All tenure and promotion assessments shall include external reviewer letters. The external reviewers should generally be tenured professors who are widely recognized in the field. In general, reviewers should be neither the candidate’s co-authors nor his/her dissertation chair. The Department P&T Committee is responsible for soliciting letters from appropriate and recognized peers in the field. The committee will follow the procedures outlined in the College of Business Faculty Review and Evaluation Policies and Procedures for selecting external reviewers and soliciting external review letters.
V. Review of Probationary Untenured Faculty

All untenured faculty are evaluated towards the end of the third year of the probationary term. The primary purpose of this evaluation is to assess the faculty member’s progress toward promotion and tenure, i.e., their attainments in the areas of research, teaching, and service, and their potential for further accomplishments. A determination is made as to whether the probationary period should be continued or terminated, based on this review and evaluation.

This review is initiated by the department and carried out by the department chair and the Department P&T Committee. This should result in two independent assessments (a Chair report and a faculty report) of the faculty member. These reports are forwarded to the Dean who shall then request the College P&T committee to provide an assessment of the faculty member. These assessment reports are used as input by the Dean in making his/her decision concerning the continuation of the faculty member’s probationary period at Iowa State University.

This review should be guided by the PRS that was developed when the faculty member was hired. Although the PRS provides for some flexibility in individual expectations and academic freedom, it should clearly and explicitly state that the primary role expectations of an untenured faculty member are to promote 1) inquiry and research and 2) teaching and learning. The Department P&T Committee will follow the guidelines and procedures outlined in the College of Business Faculty Review and Evaluation Policies and Procedures in conducting its review, evaluating the faculty member, and writing its report.

VI. Promotion and Tenure Review

Promotion to Associate Professor or Professor and tenure are granted to a faculty member on the basis of an assessment of the faculty member’s cumulative achievements in his/her personal responsibility areas. The granting of tenure should be based primarily on a candidate’s quality of scholarship in research and scholarship in teaching. Each candidate’s scholarship performance is evaluated in accordance with his or her PRS and the criteria discussed in Section IV of the College of Business Faculty Review and Evaluation Policies and Procedures document.

Promotion and tenure reviews are initiated by the department and consist of two separate evaluations resulting in two independent reports – one, carried out by the department Promotion and Tenure Committee and the other by the Chair. The department Promotion and Tenure Committee report becomes a part of the candidate’s dossier which goes to the Chair. The Chair’s report is added to the dossier which is submitted to the dean. The dean forwards to the College Promotion and Tenure committee the candidate’s tenure and/or promotion dossier including the reports written by the departmental committee and chair.

Each dossier submitted to the Chair shall include the following materials: (1) the Departmental P&T Committee Report, (2) letters of reference from four external reviewers, (3) the candidate’s curriculum vitae and personal statement, and (4) a Faculty Portfolio providing important and supplemental
materials describing the candidate’s activities and achievements in each of the four PRS areas. The College of Business Faculty Review and Evaluation Policies and Procedures describes the content of these materials.

VII. Standards for Promotion and Tenure

Promotion to Associate Professor with tenure is based on an assessment of the faculty member’s achievements in research and teaching scholarship. He or she should clearly demonstrate excellence in either research scholarship or teaching scholarship. The university Promotion and Tenure document also suggests that the faculty member show satisfactory institutional service. Normally, candidates for promotion to Associate Professor with tenure are expected to demonstrate excellence in research scholarship, consistent with typical initial hiring and PRS expectations. The faculty member should have both a strong academic record and demonstrate promise of further development and productivity in his or her academic career. The criteria listed in Section IV of the College of Business Faculty Review and Evaluation Policies and Procedures and the candidate’s individual PRS form the basis for determining performance in these areas.

Promotion to associate professor and tenure decisions are typically considered simultaneously. Assistant professors are typically reviewed in the sixth year of their probationary period, with up to three years of credit given for similar tenure-track experience at other universities. Earlier awarding of promotion and tenure requires, according to university guidelines, truly exceptional accomplishments.

Promotion to Professor is granted to a faculty member who has an established and well-regarded national or international reputation in either research scholarship or teaching scholarship. While national or international reputation in one of these areas of scholarship is necessary, a faculty member seeking promotion to professor is also expected to demonstrate effectiveness in all areas of position responsibilities, and significant institutional service is expected.
APPENDIX

Time-Frame for the Promotion and Tenure Review Process

July 1  Candidate provides letter of intent to the Chair and submits list of names of five external reviewers
September 1  Personal statement, curriculum vitae, and faculty member portfolio submitted to Chair for departmental P&T committee review
September/October  Departmental reviews
September 15  Letter and materials sent to external reviewers
October 15  Receive letters from external reviewers
November 10  Chair informs candidate of results of departmental review; Departmental and Chair reports submitted to the Dean
December 15  College P&T committee submits report to the Dean

Time Frame for Probationary Untenured Faculty Review

January 10  The faculty member provides Chair with a copy of his or her current curriculum vitae, copies of all research and teaching publications, and copies of papers under review including letters from editors. Personal statements on both teaching and research are also required.
January/February  Departmental reviews
February 28  Chair informs candidate of results of departmental review; Departmental and Chair reports submitted to the Dean
March 31  College P&T committee submits report to the Dean
April 30  Dean’s decision conveyed to the faculty member on or before this date