

## BY-LAWS

### DEPARTMENT OF ACCOUNTING AND INFORMATION MANAGEMENT

#### THE UNIVERSITY OF TENNESSEE

(Ratified on February 21, 1986, by unanimous vote of the Department of Accounting and Information Management. Amended, April 30, 1991; September 24, 1999; March 21, 2003; January 21, 2008; February 13, 2009; February 3, 2012; March 31, 2017.)

#### Preamble:

These by-laws establish the overall organization of the Department of Accounting and Information Management (hereinafter referred to as the Department) and provide for the cooperation, advice, and consent of the departmental faculty in the conduct of the Department's affairs, all within the general framework of the organization and regulations of the Haslam College of Business and The University of Tennessee. [cf. *Faculty Handbook*, Sec. 1.4.3].

#### I. Faculty Membership in the Department

Faculty membership in the Department consists of all persons holding regular or temporary departmental appointments as Lecturers, Instructors, Assistant Professors, Associate Professors, and Professors. All faculty members are encouraged to actively participate in departmental activities, including discussions in faculty meetings.

##### A. Voting Rights

- 1. Tenured or Tenure-Track Faculty.** All full-time faculty members who are appointed to tenure or tenure-track positions in the Department have voting rights on issues considered by the faculty. Voting membership includes persons on joint appointments with the Department and some other research, administrative, or teaching department, bureau, or office within the University. Departmental Emeritus Professors are nonvoting faculty members.
- 2. Participating, Non-Tenure Track Faculty.** All non-tenure track faculty members who are "participating faculty", in accordance with AACSB standards, may vote on all issues related to curriculum in which they participate. E.g., a non-tenure track faculty who participates in the undergraduate (Master of Accountancy) program may vote on undergraduate (Master of Accountancy) curriculum issues.

3. **Faculty on Leave.** Faculty members who are on full- or part-time leaves of absence (or reduced-time) have the voting status that would be available to them were they not on leave. In the conduct of ongoing departmental business, the vote of a faculty member on leave must be sought only in those cases where that vote would determine the outcome of an issue. In such cases, the determination of the final decision of the faculty is suspended until the vote of the faculty member on leave is received.
  4. **Voting on tenure and promotion.** Specification of voting rights in tenure and promotion decisions is covered in Section III.A.1.b. For purposes of initial hiring, all tenured and tenure-track voting faculty members shall be consulted.
  5. **Voting by mail/email.** Situations may arise in which routine matters require a faculty decision, but to defer action until a faculty meeting would unduly delay moving forward with regard to the specific action. At the discretion of the Department Head, a vote of the faculty may be taken by mail/e-mail. For votes taken in this manner, the decision will be based on a simple majority of those voting. When voting in this manner, one option available to the faculty will be to request deferral of the vote until discussion is held at the next faculty meeting. Deferral will occur if 25 percent or more of the faculty members who cast a vote so request.
- B. Department Head**

The Department Head is a member of the faculty who assumes the special responsibilities of leading and administering the Department. The Head is initially appointed by the Dean of the Haslam College of Business and approved by the Provost, for a term of five years. The appointment is made after consulting with the voting membership of the Department and is conducted in accordance with all required University procedures, including a search.

Near the end of the initial five-year term, the voting membership of the Department and the Dean perform a special evaluation of the Head's performance, with input as needed from other constituents. A favorable evaluation by the faculty and Dean could result in a second term that extends as long as five years. The decision to reappoint to a second term is made by the Dean and requires approval of the Provost. Serving more than two terms as Department Head is possible under unusual circumstances. [cf. *Faculty Handbook*, Secs. 1.4.4 and 1.4.5]

## **II. Departmental Business**

### **A. Academic Policy.**

Generally, Departmental academic policy matters will be decided under a system consisting of departmental faculty meetings, standing committees, special committees, and other appointments as set forth below.

### **B. Departmental Meetings**

- 1. Frequency.** Departmental meetings are to be held at least two times per academic year, including at least once per semester. Additional meetings may be called by the department head or at the written request of twenty- five percent of the faculty.
- 2. Conduct.** The department head or designate shall chair departmental meetings. Meetings shall be conducted in accordance with Robert's Rules of Order. Summary minutes of the meeting and reports submitted to the faculty shall be kept and made available to the faculty.
- 3. Agenda.** The initial agenda for regular departmental meetings will be prepared by the department head and circulated in writing among the faculty at least five calendar days prior to the meeting. Additional items may be suggested by individual faculty and, at the discretion of the department head, be added to the agenda for the forthcoming meeting. Alternatively, items may be placed on the agenda by written petition of twenty- five percent of the voting faculty. All such additions to the agenda must occur at least three days prior to the meeting. In addition, agenda items may originate in departmental committees. In unusual situations involving extenuating circumstances, the department head may call a faculty meeting with less than five days notice with an agenda circulated when the meeting is called.
- 4. Proxy voting.** One-half the voting membership of the faculty constitutes a quorum. A simple majority of those present and those sending proxy votes and/or absentee ballots shall decide an issue. Proxy authorization may be given by a voting faculty member in residence to any other voting faculty member, must be in writing, and must be disclosed to the presiding person at the beginning of the meeting. Proxies may be general or limited to a specific item of departmental business. Proxy votes and absentee ballots must be exercised at the time of the vote taken by the faculty members present at the meeting.

### C. Faculty Responsibilities and Salaries

1. **Assignments.** All faculty will have equitable workload assignments that include an appropriate mix of teaching, research/scholarship/creative activity, and institutional and/or public service. The individual mix of these responsibilities is determined annually by the Department Head in consultation with each faculty member. Each faculty member will keep the Department Head informed of his/her professional activities. [cf. *Faculty Handbook*, Sec. 2.21]
2. **Compensated Non-University Activities.** Restrictions on and assessment of value related to compensated non-university activities will be in accordance with the rules set forth in the *UT Manual for Faculty Evaluation, and CBA Faculty Evaluation Procedures and Guidelines* [cf. *Faculty Handbook*, Sec. 7.2]
3. **Salaries.** Annual salary adjustment recommendations are made by the Department Head after due consideration of performance evaluations and in accordance with University and College guidelines. [cf. *Faculty Handbook*, Sec. 3.9]
  - a. The Department Head will share with faculty as a whole the general principles and reasoning in determining salary recommendations.
  - b. Salaries for non-tenure-track faculty are set by the terms of their appointment letters.
  - c. Faculty members may appeal salary determinations to the Department Head and the Dean of the College.

### **III. Departmental Committees**

#### **A. Standing Committees**

The following standing committees shall be created, and they shall assume the responsibilities as described. All committees may bring to the faculty items for action that are consistent with the committee purpose(s).

##### **1. Promotion and Tenure Committee**

- a. This committee shall monitor the progress of tenure and promotion candidates annually and make recommendations to the department head concerning promotions to associate and full professors and the granting of tenure.
- b. Criteria for tenure are effectiveness in teaching, research/creative achievement, and public and institutional service, as defined in the *UT Manual for Faculty Evaluation, and CBA Faculty Evaluation Procedures and Guidelines*. [cf. *Faculty Handbook*, Sec. 3.11.4]
- c. This committee shall consist of all tenured faculty members and all associate and full professors. Regarding deliberations and voting, faculty participation is limited as follows:
  - (1) tenure decisions are limited to tenured faculty; promotion to associate decisions are limited to associate and full professors; [cf. *Faculty Handbook*, Sec. 3.11.5]
  - (2) promotions to full professor decisions are limited to full professors.
- c. The department head shall serve as the chair of this committee.
- d. The votes of eligible faculty members who are not present at the committee meetings at which promotion and tenure applications are discussed shall be sought by the department head in all cases.

##### **2. Professional Programs Committee**

- a. This committee shall monitor and provide guidance concerning the undergraduate and MAcc programs, and consider undergraduate and MAcc curriculum and assessment matters.
- b. This committee shall consist of at least three faculty members and shall be chaired by a faculty member other than the department head.

- c. This committee shall report at least once each academic year in a regularly-scheduled faculty meeting.

### **3. Ph.D. Program and Research Committee**

- a. This committee shall monitor and provide guidance concerning the Ph.D. program (accounting concentration), administer program admissions, consider Ph.D. program curriculum and assessment matters, oversee the preparation and administration of the Ph.D. examination, recommend to the department head students to receive assistantships, and represent the Department at special programs.
- b. This committee also shall monitor and provide guidance on the department's research program, including faculty and student research and research seminars.
- c. This committee shall consist of at least three faculty members, including the Ph.D. program advisor. The committee shall be chaired by a faculty member other than the department head.
- d. This committee shall report at least once each academic year in a regularly-scheduled meeting.

### **4. Faculty Search Committee**

- a. This committee shall advise the department head on all matters concerning hiring of tenure-track faculty, including identifying candidates, complying with university affirmative action guidelines, screening and interviewing prospects, gathering faculty input, and determining those individuals to whom offers will be made.
- b. The committee shall be composed of at least three faculty members other than the department head, one of whom shall serve as chair. Ordinarily, members of the committee will have tenure and, if minority groups (as defined by the university) are represented on the faculty, they will be included on the committee. [cf. *Faculty Handbook*, Secs. 3.1, 4.1, and 4.1.1]

## **B. Other (Ad Hoc) Committees**

Other committees shall be established as necessary to accomplish the objectives of the Department. The duration and membership of each committee shall be consistent with the purposes of the committee.

## **IV. Faculty Hiring and Evaluation**

### **A. Hiring**

1. **Tenured and Tenure-track Faculty.** Hiring procedures are as outlined in section III.A.4 above.
2. **Non-tenure-track Faculty.**
  - a. Non-tenure-track faculty consist of: Instructors, Lecturers, and Distinguished Lecturers. The Department does not employ non-tenure-track research faculty or non-tenure-track clinical faculty. [cf. *Faculty Handbook*, Secs. 4.1.2, 4.1.3, 4.2.2, 4.2.3, and 4.3]
  - b. Appointments of non-tenure-track faculty are made by the Department Head in consultation with tenured and tenure-track faculty. [cf. *Faculty Handbook*, Sec. 4.1]
  - c. All non-tenure-track teaching appointments will be made for a definite term of one year or less, except senior lecturer appointments, which may be made for a term of three years, and distinguished lecturer appointments, which may be made for a term of five years. Appointments are renewable subject to availability of funds and satisfactory performance. [cf. *Faculty Handbook*, Sec. 4.1.1]
  - d. Adjunct and Visiting faculty may be hired as situations arise. [cf. *Faculty Handbook*, Secs. 4.1, 4.2, and 4.3]

### **B. Evaluation**

1. **Tenured and Tenure-track Faculty.** Criteria for evaluation and retention of tenured and tenure-track faculty members are as set forth in the *Faculty Handbook*, *UT Manual for Faculty Evaluation*, and *CBA Faculty Evaluation Procedures and Guidelines*.
  - a. The annual performance evaluation process will use a narrative summary prepared by the Department Head, based on the

information provided by faculty in their annual evaluation package. [cf. *Faculty Handbook*, Secs. 3.8.1 and 3.11.3.4]

- b. Both the Department Head and the faculty member will sign the Annual Performance Evaluation Form. The faculty member's signature indicates that he/she has read the evaluation, but the signature does not imply agreement with its findings.
- c. Faculty members have the right to make a written response to evaluations. Both the narrative and the evaluation will be forwarded to the College Dean.
- d. Evaluation of non-tenure track faculty for possible promotion will comply with the requirements and process described by the Office of the Provost in *Guidelines for UTK Lecturer Promotion Process*. Members of the Promotion and Tenure Committee and eligible lecturers will evaluate candidates for promotion and make a recommendation to the Department Head. Eligible lecturers will include Senior and Distinguished Lecturers for consideration of promotions to Senior Lecturer and Distinguished Lecturers for consideration of promotions to Distinguished Lecturer.

2. **Department Head.** Criteria for evaluation and retention of the department head are as set forth in the *Faculty Handbook, UT Manual for Faculty Evaluation, and CBA Faculty Evaluation Procedures and Guidelines*.

- a. Department Head annual evaluations typically take place at the end of each academic year and are conducted by the Dean's Office
- b. Departmental faculty members provide objective annual evaluation of the Department Head to the Dean of the College using the Department Head evaluation form provided by the Dean. [cf. *Faculty Handbook*, Sec. 1.4.5]

3. **Non-tenure-track Faculty.** Criteria for evaluation and retention of non-tenure-track faculty members are as set forth in the *Faculty Handbook, UT Manual for Faculty Evaluation, and CBA Faculty Evaluation Procedures and Guidelines*.

- a. The annual performance evaluation process will use a narrative summary prepared by the Department Head, based on the information provided by faculty in their annual evaluation package. [cf. *Faculty Handbook*, Secs. 4.2.1, 4.2.4, and 4.3]



- b. Both the Department Head and the faculty member will sign the Annual Performance Evaluation Form. The faculty member's signature indicates that he/she has read the evaluation, but the signature does not imply agreement with its findings.
- c. Faculty members have the right to make a written response to evaluations. Both the narrative and the evaluation will be forwarded to the College Dean.

V. Ratification and Amendment of these By-laws

Ratification of these by-laws may be accomplished by majority vote of the departmental faculty. Subsequent to ratification, they may be amended by two-thirds majority vote of the voting faculty as defined herein. Proposed amendments must be distributed in writing by the faculty member proposing the amendment at least one week prior to the faculty meeting at which the vote on amendment is taken.

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Ratified on February 21, 1986, by unanimous vote of the Department of Accounting and Information Management (formerly Department of Accounting and Business Law).

Amended, April 30, 1991; September 24, 1999; March 21, 2003; January 21, 2008.

**Department of Accounting and Information Management**  
**Bylaws Addendum on Annual Faculty Performance Review**  
**Approved March 31, 2017**

All full-time faculty are evaluated on an annual basis<sup>1</sup>. This includes tenured/ tenure track faculty, who are evaluated subsequent to each academic year, and non-tenure track faculty, who (beginning in 2017) are evaluated subsequent to each calendar year. Following the timeline determined by the Provost's Office, faculty submit a Faculty Accomplishment Form (FAF) and/or any other requested documents for review by the Department Head. Once the Department Head has completed his/her review, the faculty member has the opportunity to review his/her performance scores and any narrative comments, and then to respond if he or she chooses. The Department Head's review and recommendation are then forwarded to the Dean, who performs a similar review and recommendation process, with both the faculty member and Department Head retaining the right to respond. The Dean's office forwards all recommendations and responses to the Chief Academic Officer, who makes the final decision on the review. More details on the evaluation process can be found in the Faculty Handbook and Manual for Faculty Evaluation from the Provost's web site.

The purpose of this departmental bylaws addendum is to provide greater clarity about how the Department Head will make assessments across the various categories of the university's annual review system. Specifically, the Department Head will consider the following general definitions, principles, and guidelines when performing an annual faculty performance review:

Teaching

1. Teaching is at the core of the duties for most faculty members. Strong performance in the classroom is a basic expectation across all ranks for both tenured/tenure track and non-tenure track faculty when teaching is a job assignment. The criteria for evaluating teaching should be standard across all faculty. However, the evaluation process should include consideration of both experience teaching each course and the number/sophistication of course preparations assigned in the total workload.
2. In evaluating teaching, the Department Head should consider not just student-generated SAIS scores, but also other factors that contribute to the overall teaching mission of the department, college, and university, as appropriate for rank. A faculty member's "deep and sustained commitment" to teaching is evidence by more than simply SAIS scores. Therefore, in addition to SAIS scores, the Department Head should also consider broader types of mission-directed contributions when evaluating teaching. These include but are not limited to:
  - a. Willingness and demonstrated ability to teach multiple course preparations, or to teach new course preparations as needed by the department, as appropriate to rank.

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<sup>1</sup> All reviews are completed via the policies and procedures outlined in the University of Tennessee, Knoxville –Manual for Faculty Evaluation.

- b. Willingness and demonstrated ability to teach in multiple programs (undergraduate, masters and PhD programs) as needed by the department and college.
  - c. Willingness and demonstrated ability to generate innovative offerings (particularly courses that are strategic to the department mission or have the ability to impact significant numbers of students).
  - d. Any department, college, or university awards (or finalists for awards) for teaching excellence.
  - e. The rigor of the course being taught, when considered in light of intended learning goals and/or pedagogy.
  - f. Using teaching methods that are appropriate to learning outcomes (e.g. cases, writing assignments, applied technology projects, innovative/applied multiple-choice questions, etc.)
  - g. The grade distributions assigned by the instructor when submitting final grades.
  - h. Any peer reviews (or other formal reviews) of teaching performed during the reporting period.
  - i. The strategic importance of the course as it relates to the overall curriculum.
  - j. Any other inputs deemed relevant by the Department Head due to their containing valuable information for assessing faculty teaching effectiveness.
3. The basis for comparison for all teaching performance review scores is the rating of “*meets expectations*.” The Department Head shall review teaching performance based on the criteria noted above, such that a faculty member rated as “*meets expectations*” :
- a. is teaching the core learning objectives in the course(s) assigned<sup>2</sup>,
  - b. applies appropriate rigor,
  - c. experiences no major organizational or pedagogical problems in the courses taught,
  - d. achieves a reasonable student satisfaction level when considering the nature of the course and the professor’s experience teaching the course, and
  - e. meets department expectations with respect to grade distributions, topical coverage, rigor, etc.
- Performance evaluation scores other than “meets expectations” will be based on evidence that teaching performance exceeds or does not meet this basic standard.
4. The inherent challenge and subjectivity of these assessments is acknowledged, though the Department Head should make every effort to provide rigorous and equitable evaluations across courses, faculty members, and faculty groups.

### Research

Research is generally only expected from tenured/tenure-track faculty, as determined by assignments made through the workload policy. While academic journal articles

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<sup>2</sup> Core teaching objectives for a course may be defined based on overall program needs with input from peers.

published during the three-year review period are the central consideration in assessing a research portfolio for research faculty, other types of contributions during the review period are also recognized as adding value. Examples of other types of contributions recognized as adding value include:

1. Indicators of an active and strong research pipeline (e.g., prestigious workshop invitations, revise and resubmit decisions, etc.).
2. Indicators of scholarly activities that have an impact on the external visibility of the faculty member, the Department and the College (e.g., presentations at prestigious conferences, citations, media coverage, research rankings, research awards, etc.).
3. Any other inputs deemed relevant by the Department Head because they provide valuable information for assessing the faculty member's research/scholarship accomplishments.

In keeping with the central focus on academic publications, the greatest weight will be given to articles accepted for publication during the review period in journals listed on the department's journal list. The weight applied decreases with the journal's classification, with Premier being the highest quality classification. The following general guidelines are used in determining the evaluation scores for research by faculty level.

Assistant Professors are expected to show promise and accomplishments in developing programs of disciplinary research and scholarship that gain external recognition. The probationary (pre-tenure) period is intended to allow time for an Assistant Professor to develop a research portfolio targeted at Premier journals. Thus, annual reviews should shift in focus from "promise" to "accomplishments" over the course of the probationary period. For an Assistant Professor, "meets expectations" in research represents steady progress towards the development of a portfolio that establishes a scholarly reputation in his/her field, including research published in Premier journals, that would be well regarded by our peer institutions. Progress relative to Assistant Professors at peer institutions is a valid input for the evaluation of an Assistant Professor.

Associate Professors are expected to continue to publish in Premier journals and produce scholarly output that enhance their professional reputations in their disciplines. A rating of "meets expectations" for research should reflect an appropriate combination of quality journal contributions (per the department-approved journal lists) and other scholarly contributions. Evaluations exceeding "meets expectations" for research are most heavily influenced by the publication of academic journal articles, and most significantly by articles published in Premier journals as well as progress towards becoming a highly regarded scholar within their field. Progress relative to faculty at other peer institutions is a valid input for the evaluation of an Associate Professor. The workload units assigned to research is highly relevant in these assessments because more units assigned to research yield higher research output expectations.

Full Professors are expected to continue to produce scholarly output that enhances their professional reputations as widely-recognized scholars in their disciplines. However, the mix of scholarly output may change somewhat for some Full

Professors with longevity. A rating of “meets expectations” for research should reflect an appropriate combination of quality journal contributions (per the department-approved journal lists) and other scholarly activities. The workload units assigned to research is highly relevant in these assessments because more units assigned to research yield higher research output expectations.

### Service

Service to the Department, College, University, and discipline is a necessary and important faculty role. Service can take many forms and includes both internal and external roles. Performance evaluation scores for service should reflect the relation between service workload units and service activities. Generally speaking, service expectations for tenure-track faculty are lower during the pre-tenure (probationary) period than for tenured faculty. The mix of service for non-tenure track faculty will likely reflect more internal service. An evaluation score of “meets expectations” for service generally reflects competent participation in service roles in such a way that is respected by peers and adds value to the Department, College, University, or discipline.

### Professionalism

The Haslam College of Business and Department of Accounting and Information Management hold faculty to high standards of professional behavior. The professionalism evaluation criterion reflects a combination of attributes, which we associate with a strong and valued faculty member (regardless of rank or tenure track / non-tenure track status). These include attributes such as professionalism, collegiality, supportiveness, responsiveness, dependability, honesty, integrity, and so on. A rating of “meets expectations” reflects that the faculty member has achieved these attributes.