FISHER SCHOOL OF ACCOUNTING  
UNIVERSITY OF FLORIDA  
STATEMENT ON FACULTY  
GENERAL GUIDELINES

STAFFING GOALS:  
In order to meet the goals stated in the Statement of Objectives, a thorough attention to staffing becomes an important element in the entire process.

OBJECTIVE:  
The objective of the policy on faculty development is to plan for recurring, motivating and retaining individuals who are capable of working within the Fisher School of Accounting to attain its stated objectives as outlined.

SPECIFIC GOAL:  
In order to meet the objectives of the School in the three areas of research, teaching and service, the faculty mix of interests should show the types of activities and qualities so as to have competent performance by the School in all three areas.

EVALUATION FOR PROMOTION AND TENURE:  
Promotion to the rank of associate professor:  
Assistant Professors are expected to focus primarily on research and teaching. A favorable recommendation for promotion to associate professor and/or the awarding of tenure will be based on a documented record of scholarly research productivity and effective teaching. Some evidence of limited service is also expected.

Promotion to the rank of professor:  
Associate Professors are expected to maintain a continuing emphasis on research and teaching. As a faculty member becomes more senior it is expected that the internal service activities will increase. Similarly, as a faculty member becomes more widely known in the discipline, it is appropriate for some faculty members to become involved in external activities with a statewide or national impact. A favorable recommendation for promotion to full professor will be based on a continuing record of scholarly research productivity and effective teaching since achieving the rank of associate professor. Evidence of service activities is also expected. A distinguished record of service activities with documented external impact will be viewed favorably but cannot be fully substituted for either scholarly research productivity or effective teaching.

Additional performance factors which will be regarded favorably in making tenure and promotion decisions, but with lesser weighting, include the specific items identified in Personnel section (III) of the AACSB Accreditation Standards for Accounting Programs (see attached). This includes the
enhancement of a faculty member's intellectual capital relating to his or her areas of teaching and research and professional certificates.

PROCEDURES:
The administrative procedures will be those procedures contained in the College of Business Administration’s Supplement to the University and Promotion and Tenure Policy (dated 9/91). A faculty member will ordinarily be evaluated for promotion and tenure according to the following system:

a) An ad hoc committee will be appointed by the Director of the Fisher School of Accounting for each candidate and will consist of three faculty members, two from the Fisher School of Accounting and one from another academic unit. All three members must be at a rank equal to or higher than the rank to which a candidate is being considered.

b) The committee shall read all the work published or accepted for publication and make an evaluation according to the following criteria: (1) impact on other researchers, on practice, on teaching and/or on peers, (2) quality as reflected by the journal in which it [is] published and by the judgement of the committee, (3) the technical competence of the research, and by (4) the ability of the candidate to conceptualize and communicate. Where work is coauthored, the relative contribution of the candidate will be considered. Textbooks will be evaluated according to the same criteria.

c) The committee shall evaluate the teaching of the candidate according to certain indices that may be developed for each candidate on: (1) classroom performance as judged by course preparation, class materials, type of examinations, etc., (2) course development of an innovative nature, (3) breadth and ability to integrate the course taught with related segments of the curriculum, (4) students' perception of the course and teacher as judged by formal evaluation, and (5) the extent to which the courses are effective in preparing the students for the courses that follow.

d) In some cases, the committee may meet with selected students to obtain some additional evaluations on the candidate.

e) The committee shall evaluate the service of a faculty member. In this regard, the committee shall distinguish between two types of service: (1) the minimum necessary requirements expected from each faculty member. This minimum would typically be internal service since each faculty member is expected to do a share of committee work, student advising, participation in the functions of the School...etc. External service, which includes monetary gain, may also be included in meeting the minimum requirement. (2) Service which is above the expected minimum and which must be evaluated carefully with burden of supplying evidence falling on the candidate. Falling in this category are unusually demanding internal service and external service to the profession, which is not performed with monetary gain as the objective. Such services must be evaluated carefully for each candidate.

f) The committee shall evaluate the evidence gathered on all three dimensions and make a recommendation concerning each of the three areas, but not an overall recommendation, to the faculty who hold an equal or higher rank than the rank to which the candidate is being considered and to the Director. No formal vote shall be
taken by the committee. This faculty will then serve as an ad hoc committee at large with the Director as the Chairman to make a recommendation to the Director on the candidate. The Director is a non-voting member of that committee since the recommendations shall be made to him. The evaluations of at least three nationally recognized, external reviewers in the field of accounting from universities of high national standing; at least two of whom will be selected from a list of four names to be provided by the candidate, will be secured by the Director and circulated to the committee at large. To the extent possible, the outside evaluations should cover research, teaching, and service.

g) The Director shall inform the faculty (ad hoc committee at large referred to in f) as soon as he makes a decision and a recommendation to the Dean.

Approved: 8/26/88