

# **Department of Accounting Retention, Tenure, and Promotion Guidelines**

August 2020

Approved by the Office of Faculty Affairs &  
Professional Development Spring 2021

This document details expectations for retention, tenure, and promotion in the Accounting Department of the College of Business, consistent with Academic Senate Policy F19-241(<https://senate.sfsu.edu/policy/retention-tenure-and-promotion-0>) at the department level.

## **PREAMBLE/DEPARTMENT VALUES/MISSION STATEMENT**

The RTP Guidelines were developed by the RTP committee of the Accounting Department at the Lam Family College of Business and approved by tenure/tenure track faculty at all ranks and levels. These guidelines are designed to establish clear expectations for retention, tenure, and promotion consistent with the University criteria specified in Academic Senate Retention, Tenure and Promotion Policy # S19-241. The Guidelines are provided in order to create benchmarks or standards that candidates can use to evaluate their progress on all of the many different criteria that are provided in each of the policies. The Guidelines are to be used to give a greater degree of understanding, definition and agreed upon specificity to the criteria in the policies. Faculty are encouraged to meet with their RTP Chair for any needed clarifications.

The RTP Guidelines are intended to make the tenure/tenure track faculty evaluation process relevant to the tenure/tenure track faculty member of the Accounting Department and to allow each member the latitude to have that process reflect individually different interests, specialty areas and professional focus. Formative (process focused) and summative (decision focused) evaluation is an ongoing process in the Accounting Department for all tenure/tenure track faculty members regardless of rank or level. Input on this process is welcomed by the RTP committee.

The Accounting Department offers both undergraduate and graduate accounting programs which prepare students planning to enter careers in business, government, and non-profit organizations. We seek to excel at the undergraduate and graduate level. As such, our tenure/tenure track faculty members must embrace and reflect through their accomplishments a strong commitment to excellence in accountancy.

## **Expectations and Criteria**

Candidates for retention, tenure, and promotion to either Associate or Full Professor will be evaluated in three areas: Teaching Effectiveness, Professional Achievement and Growth, and Contributions to Campus and Community. A probationary faculty member shall normally be considered for promotion at the same time that they are considered for tenure. Promotion from

Associate to Full Professor shall normally occur at the beginning of the sixth year from the last promotion unless requested otherwise by the faculty (F19-241, Section 1.7). The candidate should inform the department retention, tenure, and promotion (RTP) Committee about their intention to apply for promotion to Full Professor in the spring semester of the prior academic year so that the Committee can prepare for the review. Standards for all three criteria are given in subsequent sections of these guidelines.

As per Academic Senate Policy F19-241, Section 1.8, the criteria for promotion to Full Professor should be more rigorous than the standards for tenure and promotion to Associate Professor, and the department RTP guidelines should clearly define the criteria used for promotion to Associate and to Full Professor.

Candidates are solely responsible for documenting and submitting their contributions and productivity by providing curriculum vitae and all materials (e.g., data, papers, letters, memos, reports, analyses, and any other evidence) that demonstrate their candidacy prior to their electronic Working Personal Action Files (eWPAFs) closing date.

Probationary faculty applying for tenure have a choice of using the RTP criteria in effect at the time of hire or the criteria in effect at the time of the tenure application date.

## **INTRODUCTION**

The Accounting Department at the Lam Family College of Business is a program designed to educate approximately 800 undergraduate and 50 graduate students for their readiness to immediately participate in and contribute to the business community. The accounting programs focus not only on a spectrum of accounting knowledge - financial and managerial accounting, auditing, taxation, information systems, and several specialized areas such as government accounting, data analytics, and internal audit- but also on communication skills, and accounting ethics. The Department holds multicultural competence, social justice, and community engagement as central values and strives to demonstrate these values in its programs and relationships with the university and global communities.

By following these criteria, working with the RTP Committee in the Accounting and attending college or university sponsored RTP workshops, faculty members can enhance their chances for success.

The criteria for retention, tenure, and promotion are:

1. Evidence of teaching effectiveness
2. Evidence of professional achievement and growth
3. Evidence of contributions to campus and community that reflects a collaborative spirit and engagement in different levels of activities.

### **Teaching Effectiveness**

The Committee expects teaching excellence in a broad range of accounting areas. It believes that our students benefit from faculty who possess different talents, interests, and approaches to teaching. Faculty are expected to teach a variety of classes over the period of their review. Teaching effectiveness for all candidates up for Retention, Tenure, and Promotion is evaluated using the following criteria outlined in three categories below.

## **1. Classroom Teaching**

**Student Evaluations.** Student Evaluation of Teaching Effectiveness (SETE) scores for all semester-length classes taught by the candidate will be reviewed in assessing the candidate's teaching effectiveness. For tenure and promotion to Associate Professor and promotion to Full Professor, the Committee expects to see average SETE scores for each semester that are 2.2 or below or close to the department mean on the 5-point scale (where 1 = Excellent and 5 = Poor). In addition to providing average SETE scores, the candidate should also provide the grade point average for each class taught and the size of the class during the period of review. In assessing student evaluation scores, the Committee may consider factors which could affect SETE scores. Examples of these factors include the size of the class, mean grades given, the level of the class (i.e., graduate/undergraduate; upper/lower division), whether the class is a new course offering, subject matter (i.e., the level of difficulty), whether it is an elective or required course, and extraordinary circumstances. Candidates may submit information on how any of these factors may have affected their SETE results. The Committee will also consider qualitative student comments as they can provide a more comprehensive picture of teaching effectiveness. The candidate is responsible for summarizing the statistical portion of the SETE for all courses taught during the review period and including it in the eWPAF.

**Peer evaluations of teaching effectiveness.** For a probationary faculty member, the Committee will conduct a classroom peer evaluation by a faculty member of higher rank at least once every other academic year. For promotion from Associate to Full Professor, the Committee will arrange a classroom peer review at least twice during the period by a colleague of higher rank. Either the candidate or the Committee can ask for additional classroom evaluations beyond the number of required visits.

**Course Preparation.** The Committee expects candidates to provide clearly written syllabi including the outline of learning objectives, grading rubrics, as well as other required university policies. It is expected that faculty will have prepared and taught a minimum of two different courses over the period of their review. Graduate and undergraduate versions of a course are considered to be two different preparations. If department needs and/or budget constraints have not allowed for a candidate to teach two different courses prior to tenure and promotion review, the candidate should provide an explanation of the special circumstances, including a letter from the department chair. The Committee also expects candidates to be up-to-date on their instructional materials and teaching techniques.

**2. Course and Curriculum Development.** The Committee expects candidates to develop instructional expertise in special areas of accounting to meet the department needs in this category. These specialty areas may include auditing, tax, accounting information systems, financial accounting, managerial accounting, data analytics, not-for-profit/government, etc. In addition, a major revision of course content or academic curricula, development of innovative course materials, etc. can be considered in this category.

**3. Advising.** All faculty members are expected to engage in academic advising with students. The Committee expects probationary faculty to hold a minimum of four scheduled office hours per week for a regular three-course teaching load when classes are in session. Candidates should document the nature and extent of advising activities (e.g., the number of recommendation letters written, the number of students advised, etc.) and include supporting materials for these activities in the eWPAF. The Committee will refer to the advising record for a faculty's contribution in the advising area.

For promotion from Associate Professor to Full Professor, the Committee expects the candidate to meet or exceed the teaching effectiveness standards at the time of promotion to Associate Professor. In addition, the candidate should increase the breadth of their teaching portfolio and demonstrate leadership through activities such as mentoring junior faculty, leading program development, and participating in ongoing curriculum development/revision and innovation. Candidates are also expected to have contributed to new coursework, new academic programs, new pedagogical approaches, and/or innovative applications of technology.

## **PROFESSIONAL ACHIEVEMENT AND GROWTH**

The Accounting Department expects faculty members to be actively engaged in research and scholarship work. The Committee expects the scholarly activity of a candidate to be sufficient in both quantity and quality.

## **EVALUATION CRITERIA**

For tenure and/or promotion to Associate Professor, the Committee expects accounting faculty to have at least three points in peer-reviewed discipline-based quality journals and at least one other refereed intellectual contribution such as conference presentations and proceedings. At least two of the article points are expected to be within the discipline of accounting (or the candidate's teaching specialty)<sup>1</sup> and the other article points can be in related fields such as business or the social sciences or in pedagogical or methodological areas. The candidate is expected to demonstrate that he/she has made a significant contribution when publications are co-authored

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<sup>1</sup> For faculty teaching taxation, business law, financial or managerial accounting, and accounting information systems (AIS), peer-reviewed articles published in tax, law, finance, and AIS-related journals, respectively, are considered publications in the discipline of accounting.

and must be either sole or lead author in at least one quality peer-reviewed academic journal publication. The criteria used to assign points are outlined below.

The department recognizes that some peer-reviewed journals are more selective than others. Therefore, the department allows multiple paths to achieve the required intellectual contributions based on the external rating system of the Australian Business Dean Council (ABDC) Journal Quality List 2019 Rating Scale.<sup>2, 3</sup> The ABDC's ratings of journals are in four classifications as follows<sup>4</sup>:

- A\* = the highest quality category, representing approximately the top 7% of journals rated.
- A = the second-highest quality category, representing approximately the next 24% of journals rated.
- B = the third-highest quality category, representing approximately the next 32% of journals rated.
- C = the fourth-highest quality category, representing the remaining 37% recognized quality journals.

Journals that do not reach the quality threshold level of ABDC are not rated. In addition to the above rating classifications, the department also recognizes that the accounting discipline has six "A\*\*" journals that are considered the top in the field.<sup>5</sup> The points assigned for each rating classification are as follows:

A\*\* = 2 points

A\* = 1.75 points

A = 1.5 points

B = 1.25 points

C = 1 point

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<sup>2</sup> <https://abdc.edu.au/research/abdc-journal-list/2019-review/>

<sup>3</sup> Starting in 2020 and beyond, the ABDC journal rating will be based on the current version in the submission year. When the current version of ABDC differs between the year of submission and the year of acceptance, the higher rating in those two versions will be adopted for point calculation. For submissions prior to 2020, the higher rating between the submission year version and 2019 version will be adopted for point calculation.

<sup>4</sup>The ABDC rating is used solely for the purpose of the point system adopted in the RTP guidelines. The journals listed in the ABDC are not necessarily free from predatory journal status, especially C-rated journals in the accounting discipline. The candidate is responsible for making sure that the submission journal is not a predatory journal prior to the submission. No predatory journals will be acceptable towards tenure and promotion.

<sup>5</sup> These journals include *the Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting Economics*, and *Contemporary Accounting Research*, *Review of Accounting Studies* and *Accounting, Organizations and Society*.

Any combination of this point system can be used to meet the minimum three-point criteria in intellectual contribution for tenure and promotion to Associate Professor, provided that only one C-rated journal article is in the combination. Moreover, a conference presentation/proceeding can be replaced by one point from publishing in peer-reviewed discipline-based quality journals.

To demonstrate that the published work was subjected to a rigorous peer-review process, the candidate is expected to provide information such as the number of reviewers, rounds of reviews, the reviewers' comments and the candidate's correspondences with the reviewers and editors. In addition, the candidate is expected to provide information about the candidate's share of contribution to a co-authored paper and the Committee expects letters from co-authors to attest to the candidate's contribution. The candidate may provide additional documentation to demonstrate the rigor of the review process. In addition, the Committee may solicit external letters for third-party assessment. External letters shall not come from reviewers with any conflict of interest such as a dissertation adviser, co-authors, or individuals that may not be able to provide an objective assessment.

If the candidate publishes in an ABDC C-rated journal or in a peer-reviewed journal not rated by ABDC, the candidate will have to provide details about the quality of the journal and the rigor of the review process. In order to allow the Committee to assess the quality of a C-rated or a non-rated journal, the candidate must provide information about the journal such as its publisher, and the characterization of the journal and the publisher,<sup>6</sup> its impact factor if available, its acceptance rate, its years of operation, its editorial board, and its relevance to accounting and business.<sup>7</sup> In addition, the candidate must submit review documents such as reviewers' and editor's comments and authors' responses. Moreover, the candidate needs to provide information about fees paid to the journal and publisher for submission, publication, open source, etc., if any.

No predatory journals (e.g., on the blacklist of Cabell's Directory) will be given any recognition towards tenure and promotion.

For Promotion from Associate Professor to Full Professor, the University standard for Professional Achievement and Growth is higher than for promotion to Associate Professor (F19-241). Following University Guidelines, the Accounting Department's expectation is that the candidates for promotion to Full Professor exceed the standards expected for promotion to Associate Professor. The Committee expects that faculty applying for promotion to Professor have at least four points in peer-reviewed discipline-based quality journals and at least one other refereed intellectual contribution such as conference presentations and proceedings. The Committee expects at least two of the article points to be within the discipline of accounting or the candidate's teaching specialty. The other article points can be in related fields such as

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<sup>6</sup> The characterization of a journal includes whether the journal is published in print and online, online only, open source, etc. For the publisher, the characterization is the publisher's affiliation such as academic association, university affiliated, private non-profit, private for-profit, etc.

<sup>7</sup> This can be the scope of the journal (i.e., its academic fields or subject areas covered) as specified by the journal.

business or the social sciences or in pedagogical or methodological areas. Any combination of the point system outlined above can be used to meet the minimum four-point criteria for promotion to Full Professor, provided that only one C-rated journal article is in the combination. Moreover, a conference presentation/proceeding can be replaced by one point from publishing in peer-reviewed discipline-based quality journals. The candidate is expected to demonstrate that they have made a significant contribution when publications are co-authored and must be either the sole or lead author of at least two quality peer-reviewed academic journal publications.

## **CONTRIBUTIONS TO CAMPUS AND COMMUNITY**

The department recognizes the importance of service to the department, college, university, and community. The Committee expects that candidates for tenure and promotion to Associate Professor contribute to these activities, especially with respect to department needs and goals as a collegial colleague. For promotion to Full Professor, a candidate must demonstrate a higher level of contribution to Campus and Community activities. In addition to department goals and collegiality, it is expected that a Full Professor show professional leadership as well as contribution to the campus and community. The expectations of the contributions are outlined below.

### **1. Departmental Needs and Service to Campus**

The candidate is expected to meet the teaching and service needs of the department. The Committee expects the candidate to engage in service during the candidate's probationary years at different levels (i.e., the Department, College, or University level). These services may include, but are not limited to: teaching in multiple specialty areas, serving on multiple committees, serving as a faculty advisor for a student organization, attending departmental functions or events (e.g., graduations, fundraising events, candidate interviews, research or teaching workshops), academic advising assignments, and program/curriculum development. The candidate must provide evidence of the time commitment and substantive effort required in each service commitment. Such evidence must include, but is not limited to, at least one letter from a committee chairperson or other leader in the service activity, detailing the candidate's specific contributions. If the candidate is the committee chairperson, a letter from a tenured faculty member on the committee will be sufficient. Moreover, the candidate is expected to include, but is not limited to, the following in their summary statement for committee service: 1) the outcome of the service, 2) the candidate's role in accomplishing the outcome.

The candidate is expected to demonstrate professional ethics and principles and accept responsibility for working effectively with colleagues to achieve department, college, and university goals.

### **2. Service to Profession or Community**

The department encourages service to the profession which includes, but is not limited to, serving as a reviewer for peer-reviewed conferences or journals, as an ad-hoc reviewer for journals, as a panel chair or discussant at academic conferences, or serving on committees of professional societies. The department also encourages service to the community. This service includes, but is not limited to, involvement in community or professional organizations in which the candidate's expertise is applied. Emphasis should be placed on those community activities which enhance relations between the university and the community.

### 3. Promotion to Full Professor

In addition to the services described above, candidates seeking promotion from Associate to Full Professor are expected to demonstrate leadership in serving the department, university, profession, or community. Examples of leadership roles include, but are not limited to, serving as chair of a department, university, or college-wide committee or task force, serving on the Academic Senate, on RTP and hiring committees, and as a member of peer-reviewed journal editorial boards.