

## **ORFALEA COLLEGE OF BUSINESS**

### **CLARIFICATION OF CRITERIA FOR TENURE AND PROMOTION For the ACCOUNTING AREA**

#### **Character Statement**

The Accounting Area in the Orfalea College of Business is comprised of both accounting faculty and law faculty. The Area has earned a distinction for excellence first and foremost because each faculty member is dedicated to enriching the lives of students at Cal Poly. To this end, all faculty members within the Area are active participants in student learning, not only in the classroom, but in many other facets as well, such as with extracurricular activities and advising. In addition, the accounting faculty is dedicated to maintaining close connections to the accounting profession, since these ties are critical to the education and placement of students from Cal Poly.

In making decisions regarding reappointment, tenure and promotion, the Area closely scrutinizes a faculty member's efforts and success in helping the Area and the College maintain and enhance its excellence, as described above. In addition, faculty members are required to engage in research and professional development to further their responsibilities with educating students, assisting those who practice in the accounting and law professions, and creating new knowledge in the field. Although the Accounting Area recognizes that every faculty member must engage in some discipline-based scholarship, as required by the College's ARPT Policy Statement, the Area certainly does not value discipline-based research more than the other forms of professional growth. In fact, the Area believes that efforts directed at pedagogical research and contributions to practice typically will be more consistent with fulfilling the primary goals of the Accounting Area.

#### **Professional Growth Activities**

The AACSB describes three types of professional growth activities in business colleges: 1) Learning and Pedagogical Research, 2) Contributions to Practice, and 3) Discipline-based Scholarship. In order to further Cal Poly's mission, which is to be accomplished "by emphasizing teaching [and] engaging in research" and also the OCOB's mission, which "focuses on applied scholarship" and emphasizes "quality teaching," the area encourages professional growth activities directed toward Learning and Pedagogical Research and Contributions to Practice.

We believe faculty who are current with the applicability and relevance of ideas in their field can make greater contributions to students and practitioners. In order to evaluate their currency, faculty candidates' portfolio of contributions will be examined. Examples of professional growth activities are provided in the OCOB ARPT Policy Statement.

With regard to professional growth, publications are one way to demonstrate a contribution and should be an element of the candidate's portfolio. Publications in journals targeted toward educators in general or toward accounting educators specifically would be valued and characterized as Learning and Pedagogical Research. Examples of such outlets include: *Accounting Education*, *Issues in Accounting Education*; *Journal of Accounting Education* and the AICPA Professor/Practitioner Case Development Program. Examples of Contributions to Practice would include articles in journals published by professional organizations (e.g., AICPA, CalCPA, or IMA). Articles in the faculty member's field published in other journals whose reviewers, editorial board and readers consist primarily of academics would be considered Discipline-Based Scholarship.

For law faculty, representative examples of refereed or high quality law journals that are discipline based are:

- Law reviews and specialty law journals from schools listed in the top category (I & II) by U.S. News & World Report
- American Business Law Journal
- The Business Lawyer
- Securities Regulation Law Journal
- The International Lawyer
- Journal of Law and Economics
- The Trademark Reporter
- Antitrust Law Journal
- Tax Notes
- Journal of Taxation
- Refereed journals in other business or associated fields when the author makes a substantial discipline based contribution related to law or public policy

For law faculty, representative examples of refereed or high quality law journals that are pedagogical or contribute to practice are:

- Journal of Legal Studies Education
- California Lawyer
- Business Law Today
- American Bar Association Journal
- Risk Management
- State Bar Journals
- Tax Adviser
- Taxation for Lawyers
- Taxation for Accountants
- International Tax Journal
- Refereed practitioner and pedagogical journals in other business or associated fields when the author makes a substantial contribution related to law or public policy.

### **Teaching Activities**

The Accounting Area places heavy emphasis on quality of teaching, as described in the OCOB ARPT Policy Statement. The Area also values, and will consider for ARPT purposes, the following activities relating to teaching:

- Attendance at pedagogical workshops/sessions at regional and national conferences, etc.
- Attendance at workshops/sessions etc. designed to update faculty on the content of the courses they teach (e.g., tax update conferences)
- Integrating skills and competencies in their classes, such as:
  - Writing
  - Speaking
  - Team/group projects
  - Technological teaching/learning methodologies
- Development of courses that support the College and Area objectives
- Community-Based Learning
- Social responsibility and ethical considerations

## Service Activities

The Accounting Area recognizes that service to the University, College, Area, Students, and the profession is an important part of maintaining the relationships and reputation that we enjoy. Examples of the service activities that the Accounting Area encourages and supports are:

- Student-related, such as
  - Individual student advising
  - Faculty advisor for student organizations
  - Accompanying students on events such as the tax challenge
  - Appearing at student events such as Spring Banquet and Day in the Park and Meet the Faculty
  - Student info sessions
- Committee or *ad hoc* task force work for the Area, College, and University
- Membership in academic committees, task forces, sections, etc.
- Membership in committees, etc. of accounting or law professional associations
- Support to community/regional/national organizations (e.g., The Red Cross)
- Coordinator of core classes
- Involvement with alumni activities
- Firm relationship building
  - Meeting recruiters for lunch
  - Attending socials
- Involvement with the Area Advisory Board