



School of Accountancy Bylaws

PREAMBLE

The School of Accountancy is a unit of the Coles College of Business at Kennesaw State University.

We aspire to be a nationally recognized leader in influencing the accounting profession by educating our students, performing relevant research, and engaging with the profession.

These bylaws provide a plan for governance, and procedures for operation, of the School of Accountancy. They were first adopted by the faculty of the School of Accountancy on February 1, 2008 and have since been amended on 04-29-2015 and 9-16-015 by electronic vote. This revision, dated 04-28-2021, adds Duties, Membership qualifications, Meeting times, and Term length for the Textbook and Scholarship Committees established in the Fall SOA meeting, 2017.

ARTICLE I. Administration

I. Director

- i. The Director shall be appointed by the Dean of the Coles College of Business and serves at the pleasure of the Dean.
- ii. The Director shall provide academic and administrative leadership for the School and perform duties including, but not limited to: supervising the operation of the School, administering departmental budgets, overseeing recruitment efforts, hiring part-time and temporary faculty, managing workload, assigning office and laboratory space, evaluating faculty and staff, presiding over School meetings, representing the School in College and University affairs, informing the faculty of events affecting the School or welfare of the faculty, and performing such duties as assigned by the University or the Dean of the Coles College of Business.
- iii. Acting/interim Directors will assume all duties and responsibilities of the Director, except as modified by the Dean.

II. Associate Director

- i. The Director may appoint an Associate Director of the School.
- ii. The Associate Director shall carry out such duties as assigned by Director. These duties include, but are not limited to, activities such as: advising, scheduling, monitoring enrollment, assisting part-time faculty, representing Director at college and/or university meetings, completing special projects as assigned by Director.
- iii. The Associate Director will serve as Acting Director of the School at any time the Director is out of town, unavailable, or incapacitated and unable to administer the affairs of the School.

III. Assistant Director of Administration

- i. The Director may appoint/hire an Assistant Director of Administration

- ii. The Assistant Director shall carry out such duties as assigned by Director. These duties include, but are not limited to, activities such as: advising, scheduling, monitoring enrollment, completing special projects as assigned by Director.

ARTICLE II. Committees

Section 1. Standing committees shall be composed of faculty with full-time appointments and, in some cases, full-time staff. Standing committees shall meet as often as needed as determined by the respective Committee chairs. If appropriate and practical, the committee Chair may conduct a meeting electronically. Committee members will be selected via an election held in the Spring semester (May meeting) of each year for the next academic year's committees. Each committee shall elect its Chair annually, effective Fall Semester of the academic year.

I. Department Faculty Council (DFC)

- i. On September 21, 2007, the School faculty decided, by secret ballot, that the DFC should be a Committee of the Whole for performing the purpose of the DFC. This is reaffirmed annually by a majority vote of the permanent faculty members, other than the Director and Associate Director of the School, as the preferred alternative to a separate DFC committee. In this document, we use the term "DFC" in lieu of "Committee of the Whole Acting as the DFC".
- ii. Duties: The DFC is responsible for providing input to the Director about School issues, and writing guidelines/policies dealing with workload, teaching load, hiring strategies, overall goals, ideas about new programs, etc. The DFC is advisory to the School Director, who holds decision-making authority at the department level.
- iii. Membership: All full-time permanent faculty members of the School. The Chair of the DFC will be a tenured faculty member elected by full-time permanent faculty members of the School.
- iv. Meeting times: Irregular, as needed.
- v. The Director and the Associate Directors are *ex-officio* non-voting members of the DFC, and will respect the DFC's desire, on occasion, to meet without the Director or Associate Director present.

II. Department Promotion & Tenure Committee (PTC)

- i. Duties: The PTC evaluates portfolios for Tenure, Promotion, and 3rd year review; writes letters that go into faculty member portfolios; reviews department P&T guidelines and makes recommendation for revisions to the School Director.
- ii. Membership: Three full-time tenured faculty, comprised of one faculty member representing a Research Focused Track, one representing a Balanced Research or Balanced Track, and the third member from any of the Tracks; individuals going up for review should not serve on this committee the year they are up for review (in which case a one year replacement will be elected). If any serving faculty member believes there is a potential conflict of interest concerning their participation in any tenure or promotion review, the faculty member should contact the Director.
- iii. Meeting times: Irregular, as needed; intensive effort in early to mid Fall semester.

- iv. Term: 3 year staggered

III. Undergraduate Curriculum Committee (UCC)

- i. Duties: The UCC oversees all changes in the undergraduate curriculum; is the first step in seeking approval for new courses, programs, program changes, changes in prerequisites, catalog descriptions, etc. This committee shall periodically review this curriculum and make recommendations about modifications of the curriculum. Chair is responsible for monitoring progress of paperwork to College and University Curriculum committees. Chair (or designee) will represent school at College and/or University Curriculum Committee meetings to present proposals.
- ii. Membership: Five full-time faculty.
- iii. Meeting times: Irregular, as needed.
- iv. Term: 1 year

IV. Graduate Curriculum Committee (GCC)

- i. Duties: The GCC oversees all changes in the graduate curriculum; is the first step in seeking approval for new courses, programs, program changes, changes in prerequisites, catalog descriptions, etc. This committee shall periodically review this curriculum and make recommendations about modifications of the curriculum. Chair is responsible for monitoring progress of paperwork to College and University Curriculum committees. Chair (or designee) will represent school at College and/or University Curriculum Committee meetings to present proposals.
- ii. Membership: Five full-time faculty.
- iii. Meeting times: Irregular, as needed.
- iv. Term: 1 year

V. Faculty and Staff Evaluation Committee (FSE)

- i. Duties: The FSE reviews the annual feedback from School faculty concerning the Director, as provided by the University system for evaluating administrators. The FSE Chair schedules and the FSE meets with the Dean of the Coles College of Business to discuss the results.
- ii. Membership: Three full-time faculty members and one staff member. One of the faculty members is the DFC chair.
- iii. Meeting times: Irregular, as needed.
- iv. Term: 1 year

VI. Scholarship and Awards Committee (SAC)

- i. Duties: The SAC reviews the information received for student scholarship applicants and seeks input from the School faculty to determine students to be recognized for scholarships and awards.
- ii. Membership: Five full-time faculty members and one staff member.
- iii. Meeting times: As needed, in Spring semester; decisions in time for end of year School Honors Banquet.
- iv. Term: 1 year

VII. Textbook Committee (TBC)

- i. Duties: The TBC reviews possible conflicts of interest in the adoption of new or updated textbooks.
- ii. Membership: Five full-time faculty members.
- iii. Meeting times: As needed; requests shall be processed, and decisions shared within four (4) weeks of receiving a request for evaluation, but no later than one (1) week prior to the KSU bookstore's textbook adoption deadline.
- iv. Term: 1 year.

VIII. Scholarship Committee (SC)

- i. Duties: The SC reviews faculty requests for the ranking of either unranked journals or adjustments in journal rankings in the official SOA journal ranking list.
- ii. Membership: Three full-time faculty members.
- iii. Meeting times: As needed; requests shall be processed, and decisions shared within four (4) weeks of receiving a request for evaluation.
- iv. Term: 1 year

Section 2. *Ad Hoc* Committees. *Ad hoc* committees shall be appointed by the School Director for a specific term. The School Director shall notify the School faculty of the existence of any *ad hoc* committees.

Section 3. Operation of Committees

- i. Each committee shall elect a Chair and operate under a set of goals given them at the time of appointment.
- ii. Requirements for committee vote shall conform to Article IV, Sections 2, 3 and 4.
- iii. Each standing and *ad hoc* committee shall keep a record of its meetings and keep minutes. Minutes of the meetings shall include the names of all members and guests present, as well as a description of items discussed. Any committee dealing with personnel issues will only indicate the general nature of the items discussed without revealing names or final decisions. Minutes are to be distributed electronically to all committee members and the School Director within one week.

ARTICLE III. School Meetings

Section 1. Regularly scheduled meetings shall be held at least twice each academic year, with one meeting scheduled at the beginning of the Fall Semester and one at the end of the Spring semester.

Section 2. The School Director shall call such additional meetings as deemed necessary.

Section 3. All full-time faculty and staff are required to attend School meetings.

Section 4. Minutes of each School meeting will be taken by the Administrative Specialist, reviewed by the School Director, and distributed to all faculty and staff.

ARTICLE IV. Voting

Voting on matters of School policy and procedures, degree program changes, academic standards and integrity, academic honors, committee membership, School representation,

nominations for college and university positions, and revision of School bylaws shall be determined as follows:

Section 1. Eligibility

- i. All faculty who are not part-time or temporary, are eligible to vote. Staff may vote for positions in which staff members are eligible to be elected.
- ii. Absent faculty/staff may vote by written proxy.

Section 2. Quorum

- i. A quorum shall consist of two-thirds of those eligible to vote.
- ii. Proxies shall not count toward a quorum.

Section 3. Passage of a Motion

- i. A simple majority of those voting shall be required to pass a motion.
- ii. A two-thirds majority of those voting shall be required to pass an amendment to the School bylaws.

Section 4. Ballots

- i. Ballots may be by secret ballot or by show of hands at the respective School or Committee meetings. Whether by secret ballot or show of hands depends on the nature of the decision at hand, as determined by the School Director for overall School matters or respective Committee Chair, for committee matters.

Section 5. Electronic Voting

- i. Voting may be done electronically, as determined by the School Director for overall School matters or respective Committee Chair for committee matters.

ARTICLE V. Changes in the Curriculum

Section 1. New course offerings, course deletions, changes in requirements for the School of Accountancy, and changes in the requirements for a minor in accounting (all as appropriate).

- i. The School Director or any tenured or tenure-track departmental faculty may propose such changes.
- ii. Written proposals to modify courses or curricula shall be reviewed and approved by the respective Curriculum Committee (i.e., UCC or GCC).
- iii. A majority of full-time tenured faculty members is required to approve and to adopt proposals for new courses, course deletions, and changes in the curriculum and in degree requirements.

ARTICLE VI. Guidelines for Tenure-track Faculty Searches

Section I. Search Committee Designation

- i. In consultation with the Dean of the Coles College of Business, a search committee that includes at least three tenured or tenure-track faculty shall be appointed by the School Director. This requirement does not preclude

non-tenure track faculty (e.g., lecturers) from also serving on a search committee.

- ii. The School Director shall appoint a Chair of the search committee. The search committee will follow procedures found on the Faculty Affairs website. The School Director shall provide the committee with specific guidelines about conducting searches.

Section 2. Potential Conflicts of Interest.

- i. Following the closing date, and after initial review of the files of all qualified applicants, if an appointed committee member discovers that one or more applicants is a person or persons with whom the member has had a prior close personal relationship, s/he should make this known to the committee and the School Director and discuss whether it is appropriate to be replaced on the committee, in order to avoid the appearance of a conflict of interest. The School Director will make the final decision about replacement of the search committee member.

ARTICLE VII. Summer Session Teaching

The following guidelines shall be used to determine priority for teaching during summer session.

Section 1. Through written solicitation, the School Director shall determine which faculty members wish to teach during summer sessions.

Section 2. The following ranked criteria shall be considered when making teaching assignments during summer sessions.

- i. Course demand and faculty specialization.
- ii. Budget conditions.
- iii. Preference will be given to full-time, tenure-track faculty.
- iv. Possession of the terminal degree.
- v. When additional course sections are available after each faculty member who desires to teach has received one section, additional assignments shall be made using the criteria listed above.

ARTICLE VIII. Amendments to Bylaws

Amendments to these Bylaws shall be submitted in writing to the DFC Chair and shall be approved by two-thirds majority vote either at a faculty meeting at which a quorum of voting faculty are present or electronically.

ARTICLE IX. Relationship to Other Governing Rules and Regulations

Nothing in these bylaws should be construed to supersede provisions of the statutes of Kennesaw State University as described in the Faculty Handbook and other materials provided by the Office of the Provost and Vice President for Academic Affairs, the Coles College of Business and the Board of Regents of the University System of Georgia.

APPROVAL FORM—NEXT PAGE

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Kennesaw State University Approval Form for Department Bylaws

A copy of this form, completed, must be attached to the department bylaws.

I confirm the attached bylaws, dated 04/28/2021, were approved by the faculty of the School of Accountancy in accordance with school policies and procedures:

DocuSigned by:
Vineeta Sharma
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April 29, 2021

Vineeta Sharma, Ph.D. / DFC Chair

Signature/Date

School Director approval—I approve the attached bylaws:

DocuSigned by:
Steve Smalt
784EB06F0407406...

April 29, 2021

Steven Smalt, Ph.D, CPA

Signature/Date

College Faculty Council Approval—I approve the attached bylaws:

DocuSigned by:
J.P.
E28073810AEE4E2...

April 29, 2021

Jomon Paul, Ph.D.

Signature/Date

College Dean Approval—I approve the attached bylaws:

DocuSigned by:
Robin Cheramie Latino

May 7, 2021

Robin Cheramie Latino, Ph. D.

Signature/Date

Provost Approval—I approve the attached bylaws:

DocuSigned by:
Kathy Schwaig

May 7, 2021

Kathy S. Schwaig, Ph.D.

Signature/Date