

PATTERN OF ADMINISTRATION

**DEPARTMENT OF
ACCOUNTING AND MANAGEMENT INFORMATION SYSTEMS**

OAA Approved, 3/20/17

Pattern of Administration
Department of Accounting and Management Information Systems

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PATTERN OF ADMINISTRATION
Department of Accounting and Management Information Systems

I. Introduction

This document provides a brief description of the Department of Accounting and Management Information Systems as well as a description of its policies and procedures. It supplements the Rules of the University Faculty, other policies and procedures of the University to which the department and its faculty are subject, the policies and procedures of the Fisher College of Business as described in Pattern of Administration for the Fisher College of Business and other policies and procedures of the Fisher College to which the department and its faculty are subject. The rules, policies and procedures of the University and the Fisher College of Business, and changes in them, take precedence over statements in this document.

This Pattern of Administration is subject to continuing revision. It must be reviewed and either revised or reaffirmed on appointment or reappointment of the department chair. However, revisions may be made at any time as needed. All revisions, as well as periodic reaffirmation, are subject to approval by the college office and the Office of Academic Affairs.

II. Department Mission

The mission of the Department of Accounting and Management Information Systems is to advance the disciplines of Accounting and MIS through excellence in scholarly research and education, and through meaningful outreach activities. We do so to improve the management of organizations and the allocation of resources in the economy for the benefit of the people of Ohio and the global community. Our educational programs prepare individuals to be leaders in accounting and management practice, research, and education.

III. Academic Rights and Responsibilities

In April 2006, the university issued a reaffirmation of academic rights, responsibilities, and processes for addressing concerns. This statement can be found on the OAA website, <http://oaa.osu.edu/rightsandresponsibilities.html>.

IV. Faculty

Faculty Rule 3335-5-19 (<http://trustees.osu.edu/rules/university-rules/chapter-3335-5-faculty-governance-and-committees.html>) defines the types of faculty appointments possible at The Ohio State University and the rights and restrictions associated with each type of appointment. For purposes of governance, the faculty of the Department of Accounting and Management Information Systems includes tenure-track faculty with compensated FTEs of at least 50% in the department.

Clinical faculty, research faculty, associated faculty, and faculty joint appointees with FTEs below 50% in this department may be invited to participate in discussions at the discretion of the tenure-track faculty on non-personnel matters, but may not participate in personnel matters, including promotion and tenure reviews, and may not vote on any matter.

As provided in Faculty Rule 3335-6-02 (<http://trustees.osu.edu/rules/university-rules/chapter-3335-6-rules-of-the-university-faculty-concerning-faculty-appointments-reappointments-promotion-and-tenure.html>), the department has established criteria for appointment, reappointment, and promotion and tenure of faculty members. Detailed information about the appointment criteria and procedures for the various types of faculty appointments made in this department is provided in the department's Appointments, Promotion, and Tenure document, which was adopted by the department in September 2016 and approved by the college Dean in December 2016.

V. Overview of Department Services and Staff

The department provides services to assist faculty members in conducting their duties and students in advancing certain aspects of their educational programs. For both faculty and students, services are provided in close coordination with Fisher College support organizations, especially its shared services office and its Graduate Programs Office and Undergraduate Program and Advising Office.

The department's senior staff member manages day-to-day operations and other staff members and reports to the chair of the department. The Department of Accounting and MIS Procedures Manual provides detailed information on staff duties and services to support department operations.

VI. Overview of Departmental Administration and Decision-Making

Policy and program decisions are made in a number of ways: by the department faculty as a whole, by standing or special committees of the department, or by the chair. The nature and importance of any individual matter determine how it is addressed. Department governance proceeds on the general principle that the more important the matter to be decided, the more inclusive participation in decision making needs to be. Open discussions, both formal and informal, constitute the primary means of reaching decisions of central importance.

The administration of the Department of Accounting and Management Information Systems shall consist of a chair, program directors, coordinators, standing committees, and ad-hoc committees as deemed necessary by the faculty or the chair.

VII. Department Administration

A. Chair

The primary responsibilities of the Chair of the Department of Accounting and Management Information Systems (hereafter chair) are set forth in Faculty Rule 3335-3-35 (<http://trustees.osu.edu/rules/university-rules/chapter-3335-3-administration.html>). This rule requires the chair to develop, in consultation with the faculty, a Pattern of Administration with specified minimum content. The rule, along with Faculty Rule 3335-6 (<http://trustees.osu.edu/rules/university-rules/chapter-3335-6-rules-of-the-university-faculty-concerning-faculty-appointments-reappointments-promotion-and-tenure.html>) also requires the chair to prepare, in consultation with the faculty, a document setting forth policies and procedures pertinent to promotion and tenure.

Other responsibilities of the chair, not specifically noted elsewhere in this Pattern of Administration, are paraphrased and summarized below.

- To have general administrative responsibility for department programs, subject to the approval of the dean of the Fisher College of Business, and to conduct the business of the department efficiently. This broad responsibility includes the acquisition and management of funds and the hiring and supervision of faculty and staff.
- To plan with the members of the faculty and the dean of the Fisher College of Business a progressive program; to encourage research and educational investigations.
- To evaluate and improve instructional and administrative processes on an ongoing basis; to promote improvement of instruction by providing for the evaluation of each course when offered, including written evaluation by students of the course and instructors, and periodic course review by the faculty.
- To evaluate faculty members annually in accordance with both university and college established criteria and also according to such supplemental criteria as may be set up by the department; to inform faculty members when they receive their annual review of their right to review their primary personnel file maintained by the college and department and to place in both files a response to any evaluation, comment, or other material contained in the file.
- To recommend appointments, promotions, dismissals, and matters affecting the tenure of members of the department faculty to the dean of the Fisher College of Business, in accordance with procedures set forth in Faculty Rule 3335-6 (<http://trustees.osu.edu/rules/university-rules/chapter-3335-6-rules-of-the-university-faculty-concerning-faculty-appointments-reappointments-promotion-and-tenure.html>) and the Department of Accounting and MIS Appointment, Promotion, and Tenure document.
- To make appointments of full-time and part-time associated faculty, with concurrence of the dean, as necessary to meet the instructional needs of departmental programs. After each three years of continuous appointment, the

department executive committee or the tenure-track faculty will evaluate each associated faculty member and advise the chair on continuation.

- To see that all Accounting and Management Information Systems faculty members, regardless of their assigned location, are offered the departmental privileges and responsibilities appropriate to their rank; and in general to lead in maintaining a high level of morale.
- To see that adequate supervision and training are offered to those members of the faculty and staff who may benefit by such assistance.

Day-to-day responsibility for specific matters may be delegated to others, but the chair retains final responsibility and authority for all matters covered by this Pattern, subject when relevant to the approval of the dean of the Fisher College of Business, Office of Academic Affairs, and the Board of Trustees.

Operational efficiency requires that the chair exercise a degree of autonomy in establishing and managing administrative processes. The articulation and achievement of department academic goals, however, is most successful when all faculty participate in discussing and deciding matters of importance. The chair will therefore consult with the faculty on all educational and academic policy issues and will respect the principle of majority rule. When a departure from majority rule is judged to be necessary, the chair will explain to the faculty the reasons for the departure, ideally before action is taken.

B. Other Administrative Officers

Other administrative officers of the department include:

- Director of the Accounting Honors Program
- Director of the Master of Accounting Program
- Director of the Ph.D. Program in Accounting & MIS
- Coordinator of the T.J. Burns Colloquium
- Coordinator of the Accounting Internship Program

Duties, qualifications, appointment and supervision of these administrative officers are described in the appendix to this document.

The chair may create such other administrative positions as he or she deems necessary or eliminate administrative positions that are no longer required for efficient operation of the department. The chair appoints all administrative positions to serve a term of one to three years subject to annual review and renewal but limited by the term of the appointing chair.

C. Department Committees

Much of the development and implementation of the department's policies and programs is carried out by standing and ad hoc committees. The chair is an ex officio member of all department committees and may vote as a member on all committees except the Promotion

and Tenure Committee.

Standing Committees of the Faculty

1. Accounting & MIS Executive Committee

Objective: To engage in strategic planning for the department and advise the chair on other matters affecting the department that they believe the chair or another committee of the department should address.

Membership: All tenure-track faculty holding endowed chair or college professorship appointments and two members of the tenure-track faculty of the department elected to two-year terms by peers. All tenure-track faculty members with 50% or greater appointments are eligible to vote in selecting members. The voting process proceeds first via a nomination ballot and then via an election ballot; electronic voting can be employed. The nomination ballot is open for a period of at least one week, and permits each eligible voter to cast one vote for any eligible candidate. The top four vote recipients from the nomination ballot enter the election ballot (the number may be more than four in the event of a tie). Each eligible voter again exercises one vote in the election, with the top two vote recipients being appointed to a two-year term.

2. Faculty Recruiting Committee

Objective: To work closely with the chair and the faculty to plan, administer and support the efforts of the Department of Accounting and Management Information Systems to recruit the most highly qualified faculty consistent with the resources, needs, and mission of the college and the department. Specific activities of the recruiting committee are described in the Appointments, Promotion and Tenure document.

Membership: At least three members of the tenure-track faculty of the department.

3. Peer Assessment of Course Delivery Committee

Objective: To assess the quality of course delivery as described in the Fisher College of Business peer assessment of instructional effectiveness policy.

Membership: At least three members of the faculty of the department.

4. Accounting Hall of Fame Committee

Objective: To support the process of nominating, selecting and inducting members of the Accounting Hall of Fame.

Membership: At least three members of the faculty of the department.

5. Committee on Student Appeals and Awards

Objectives:

- (1) To equitably resolve student concerns about grading policies and practices while maintaining high academic standards and honoring the rights and responsibilities of faculty members; and
- (2) To support the recruitment, retention and graduation of outstanding students through the development and awarding of grants, scholarship, and other awards.

Membership: At least three members of the faculty of the department.

6. PhD Program Committee

Objective: To support the administration of the PhD program in Accounting and MIS through admission decisions to the doctoral program, recommendations to the chair regarding courses needed to support the PhD program, annual review of the progress and performance of all doctoral students, and recommendations for funding and other factors that will assure a high-quality doctoral program.

Membership: The Director of the Accounting & MIS Ph.D. Program chairs the committee and serves as an ex-officio member with full voting privileges. The remainder of the committee includes at least three Category P members of the faculty of the department.

7. Master of Accounting Program Committee

Objective: To support the administration of the Master of Accounting program through admission and financial support decisions, oversight and innovation of program policies and curriculum.

Membership: The Director of the Accounting & MIS Master of Accounting program chairs the committee and serves as an ex-officio member with full voting privileges. The remainder of the committee includes at least three Category P or Category M members of the faculty of the department.

8. Graduate Studies Committee

Objective: To oversee and support the administration of graduate-level programs in Accounting & MIS and make recommendations to the Graduate School regarding the Graduate Faculty status of department faculty.

Membership: In accordance with the Handbook of the Graduate Studies Committee, the committee consists of at least five tenure-track faculty members. Typically, the composition consists of a committee chair, two members of the PhD Program Committee (one of whom is its chair), and two members of the Master of Accounting Program Committee (one of whom is its chair).

9. Undergraduate Accounting Program Committee

Objective: To support constant improvement in the undergraduate accounting program through oversight and innovation of program policies and curriculum, including curriculum development and assessment of course content of all undergraduate accounting courses following procedures set forth in the Fisher College of Business Peer Assessment of Instructional Effectiveness policy.

Membership: At least three members of the faculty of the department.

10. MIS Programs Committee

Objective: To support constant improvement in the undergraduate and graduate MIS programs through oversight and innovation of program policies and curriculum, including curriculum development and assessment of course content of all undergraduate and graduate MIS courses following procedures set forth in the Fisher College of Business Peer Assessment of Instructional Effectiveness policy.

Membership: At least three members of the faculty of the department.

11. Accounting MBA Program Committee

Objective: To support constant improvement in the MBA program through oversight and innovation of program policies and accounting curriculum, including curriculum development and assessment of course content of all MBA accounting courses following procedures set forth in the Fisher College of Business Peer Assessment of Instructional Effectiveness policy.

Membership: At least three members of the faculty of the department.

12. Honors Accounting Program Committee

Objective: To support constant improvement in the Honors Accounting program through oversight and innovation of program policies and curriculum, including curriculum development and assessment of course content of all honors accounting courses following procedures set forth in the Fisher College of Business Peer Assessment of Instructional Effectiveness policy.

Membership: At least three members of the faculty of the department.

13. Promotion and Tenure Committee

Objective: To review faculty for promotion and tenure decisions and to propose changes in departmental promotion and tenure policy for approval by the departmental faculty.

Membership: Membership is determined in accordance with the department Appointments, Promotion, and Tenure document.

VIII. Faculty Meetings

The chair will provide to the faculty a schedule of department faculty meetings at the beginning of each academic term. The schedule will provide for at least one meeting per academic term. A call for agenda items and completed agenda will be delivered to faculty by e-mail before a scheduled meeting. Reasonable efforts will be made to call for agenda items at least seven days before the meeting, and to distribute the agenda by e-mail at least one business day before the meeting. A meeting of the department faculty will also be scheduled on written request of 25% of the department faculty. The chair will make reasonable efforts to have the meeting take place within one week of receipt of the request. The chair will distribute minutes of faculty meetings to faculty by e-mail—within seven days of the meeting if possible. These minutes may be amended at the next faculty meeting by a simple majority vote of the faculty who were present at the meeting covered by the minutes.

At the discretion of the tenure-track faculty, one meeting can be scheduled annually to review the performance of the non-tenure-track faculty.

Special policies pertain to voting on personnel matters, and these are set forth in the department Appointments, Promotion and Tenure Document.

For purposes of discussing department business, unless otherwise provided in the Appointment, Promotion and Tenure document, and for making decisions where consensus is possible and a reasonable basis for action, a quorum will be defined as a simple majority of all faculty members eligible to vote. Provided that a quorum is present, a matter will be determined by a majority of faculty members voting, except as described below.

Either the chair or one-third of all faculty members who attend the meeting and are eligible to vote may determine that a formal vote conducted by written ballot is appropriate on matters of special importance. For purposes of a formal vote, a matter will be considered decided when a particular position is supported by at least 51% of all faculty members who submit ballots. Balloting will be conducted by mail or e-mail when reasonable to assure maximum participation in voting. When conducting a ballot by mail or e-mail, the voting period will be one week unless urgency necessitates otherwise.

When a matter must be decided and a simple majority of all faculty members eligible to vote cannot be achieved on behalf of any position, the chair will necessarily make the final decision.

The department accepts the fundamental importance of full and free discussion but also recognizes that such discussion can only be achieved in an atmosphere of mutual respect and civility. Normally department meetings will be conducted with no more formality than

is needed to attain the goals of full and free discussion and the orderly conduct of business. However, Robert's Rules of Order will be invoked when more formality is needed to serve these goals.

IX. Policy on Faculty Duties and Responsibilities

The Office of Academic Affairs requires departments to have a policy on faculty duties and responsibilities (See the OAA Policies and Procedures Handbook, Vol. 1, Chapter 2, Section 1.4.3, <http://oaa.osu.edu/assets/files/documents/1.2HBUnitAdmin.pdf>). The information provided below supplements these guidelines.

Faculty duties and responsibilities include research, teaching and service activities as described in the department's Appointment, Promotion and Tenure document and Fisher College of Business Workload Policy. The department chair is charged with making allocation and assignment decisions consistent with college and departmental priorities. Among those priorities is to ensure equitable allocation of service activities across the department's faculty. The fairness and equitable allocation of workload activities is subject to audit by the departmental faculty at the time of the annual review process.

During on-duty semesters, faculty members are expected to be available for interaction with students, service responsibilities and other responsibilities even if they have no formal course assignment that semester.

During periods when they have formal course assignments, faculty members are expected to be available to students for consultation about matters related to the course(s) assigned. These consultations may be handled through face-to-face meetings, e-mail correspondence or other means. Normally, faculty should be available for such consultation at least two hours weekly, at fixed times or by appointment. Specific details of faculty availability for such consultation should be included in the course syllabus or through an announcement on a course website.

On-duty faculty members should not be away from campus for extended periods of time unless on an approved Faculty Professional Leave or other approved leaves (see section XII).

X. Course Offerings and Teaching Schedules

The department chair will consult with program directors in the Fisher College of Business at least annually to develop a schedule of course offerings and teaching schedules. The teaching schedules will be created in consideration of courses appropriate to facilitate educational objectives of students, individual preferences of faculty, and classroom availability. To assure classroom availability, reasonable efforts must be made to distribute course offerings across the day and week. To meet student needs, reasonable efforts must be made to assure that course offerings match student demand and that timing conflicts with other courses students are known to take in tandem are avoided. In preparing the teaching schedule, the chair will endeavor to provide unscheduled time for faculty meetings and for the T.J. Burns Colloquium.

A scheduled course that does not attract the minimum number of students required by Faculty Rule 3335-8-17 (<http://trustees.osu.edu/rules/university-rules/chapter-3335-8-instruction.html>), normally will be cancelled and the faculty member scheduled to teach that course will be assigned to another course for that or a subsequent term. To the extent possible, courses required in any curriculum or courses with routinely high demand will be taught by at least two faculty members across semesters of offering to assure that instructional expertise is always available for such courses.

Teaching assignments will be based on faculty qualifications, teaching preferences of the faculty, recommendations of program directors and college staff, AACSB accreditation standards, program needs, financial resources, and scheduling needs of students. Ordinarily, teaching assignments will be prepared annually each spring, and will be revised as circumstances require.

XI. Allocation of Department Resources

The chair is responsible for the fiscal and academic health of the department and for assuring that all resources—fiscal, human, and physical—are allocated in a manner that will optimize achievement of department goals.

The chair will discuss the department budget at least annually with the faculty and attempt to achieve consensus regarding the use of funds across general categories; however, final decisions on the use of department funds rests with the chair.

The allocation of salary funds is determined according to the Fisher College of Business Compensation Policy. Individual faculty members are responsible for documenting their contributions and preparing reports of their activities annually as described in the Fisher College of Business compensation policy. The chair will communicate, in writing, the substance of each faculty member's evaluation to that faculty member.

XII. Leaves and Absences

The university's policies and procedures with respect to leaves and absences are set forth in OAA's Policies and Procedures Handbook (<http://oaa.osu.edu/policiesprocedureshandbook.html>) and the Office of Human Resources (OHR) Policies and Procedures website (<https://hr.osu.edu/policies-forms>). The general categories for leaves are summarized below.

A. Discretionary Leave

Faculty members are expected to complete a travel request or an Application for Leave form (<https://elave.osu.edu/leave/>) well in advance of a planned absence (including for attendance at a professional meeting or to engage in consulting) to provide time for its consideration/approval and to assure that instructional and other commitments are covered. Discretionary absence from duty is not a right and the college retains the authority to

disapprove a proposed absence when it will interfere with instructional or other comparable commitments. Such an occurrence is most likely when the number of absences in a particular semester is substantial. Faculty Rule 3335-5-08 (<http://trustees.osu.edu/rules/university-rules/chapter-3335-5-faculty-governance-and-committees.html>) requires that OAA approve any discretionary absence longer than ten consecutive business days.

B. Absence for Medical Reasons

When absences for medical reasons are anticipated, faculty members are expected to complete an Application for Leave form (<https://eleave.osu.edu/leave/>) as early as possible. When such absences are unexpected, the faculty member, or someone speaking for the faculty member, should inform the department chair promptly so that instructional and other commitments can be managed. Faculty members are always expected to use sick leave for any absence covered by sick leave (personal illness, illness of family members, medical appointments). Sick leave is a benefit to be used, not banked. For additional details, see OHR policy 6.27 (<https://hr.osu.edu/public/documents/policy/policy627.pdf>).

C. Unpaid Leaves of Absence

The university's policies with respect to unpaid leaves of absence and entrepreneurial leaves of absence are set forth in OHR policy 6.45 (<https://hr.osu.edu/public/documents/policy/policy645.pdf>). A faculty member may request an unpaid leave for personal or professional reasons. Professional reasons include the opportunity to take a temporary paid position outside the university that will enhance professional development and increase the faculty member's value to the academic unit on return. A faculty member applying for unpaid leave should submit a written request for the absence as far in advance as feasible since such leaves require approval by the department chair, dean, and OAA. Among other factors, approval will be based on the ability of the department and the college to cover the faculty member's responsibilities, and the implications of the leave on furthering the missions of the department and the college.

D. Faculty Special Assignments

A Special Assignment redistributes some of the regular duties of a tenure-track faculty member for a period of up to one full semester so that he or she may concentrate on a unique research, teaching, or service endeavor or invest in a relatively brief professional development opportunity. A Special Assignment may be completed on campus or away from campus. Since the faculty member is not on leave, but rather on full-time duty with the university during a Special Assignment, he or she is not permitted to receive compensation from another institution other than approved paid external consulting. The Special Assignment also does not change the faculty member's promotion schedule nor the annual performance evaluation standards. The department adheres to the procedures specified in OAA's policy on Faculty Special Assignment (<https://oaa.osu.edu/assets/files/documents/specialassignment.pdf>).

The department's Executive Committee will evaluate all Special Assignment proposals and make recommendations to the chair. Subject to consideration of the potential benefit to the department or university, and the need to assure that sufficient faculty are always present to carry out department work, the chair will recommend to the dean a Special Assignment be approved based on the quality of the proposal and its potential benefit to the department or university and to the faculty member as well as the ability of the department to accommodate the SA at the time requested.

E. Faculty Professional Leave

The Faculty Professional Leave (FPL) program was created to give long-serving tenured faculty a period of uninterrupted time (one or two semesters) to invest in their professional development. FPL proposals generally emphasize enhancement of research skills and knowledge – see OAA's policy on Faculty Professional Leave (<https://oaa.osu.edu/assets/files/documents/facultyprofessionalleave.pdf>).

The procedure for applying for an FPL is as follows. Faculty members should first complete OAA's Application for Faculty Professional Leave (<http://oaa.osu.edu/assets/files/documents/Form202.pdf>). The department's Executive Committee will review all requests for faculty professional leave and make a recommendation to the department chair based on the following criteria:

1. the faculty member's record of scholarly contributions in support of the department, college and university mission;
2. the quality of the proposal and its potential benefit to the department; and
3. the potential benefit to the faculty members arising because of the proposed activities.

The chair's recommendation to the dean regarding an FPL proposal will be based on the quality of the proposal and its potential benefit to the department and to the faculty member as well as the ability of the department to accommodate the leave at the time requested.

An FPL requires approval from department chair, college dean, OAA, and Board of Trustees. Given this, FPL proposals for a particular year must be submitted no later than the end of the Autumn Semester of the preceding year. Exceptions to this timing can be granted if unexpected opportunities arise. But, even in these cases, proposals should be submitted to the department chair at least three months prior to the start of the proposed leave in order to meet deadlines for subsequent approvers.

F. Parental Leave

The department recognizes the importance of parental leave to faculty members. The details of the university's policies are provided in the university's Parental Care Guidebook (<https://hr.osu.edu/wp-content/uploads/parental-care-guidebook.pdf>), the Paid Leave Programs policy 6.27 (<https://hr.osu.edu/public/documents/policy/policy627.pdf>), and the Family and Medical Leave policy 6.05

(<https://hr.osu.edu/public/documents/policy/policy605.pdf>). In the event of the birth or adoption of a child, the Parental Leave policy allows faculty members who have been employed with the university for at least twelve months to use six weeks of paid leave as the birth mother, and three weeks of paid leave as the father, domestic partner, employee using a surrogate, or adoptive parent. In addition, when combined with the Family and Medical Leave policy, faculty members can extend the total leave to a maximum of twelve weeks. The college also provides assistance and flexibility to faculty to manage their workload during parental leave as provided for in the college's workload policy.

XIII. Supplemental Compensation and Paid External Consulting Activity

Information on supplemental compensation is presented in OAA's policy on Faculty Compensation (<http://oaa.osu.edu/assets/files/documents/facultycompensation.pdf>). Information on compensation for external consulting is in OAA's policy on Paid External Consulting (<http://oaa.osu.edu/assets/files/documents/paidexternalconsulting.pdf>).

The department expects faculty members to carry out the duties associated with their primary appointment with the university at a high level of competence before seeking other income-enhancing opportunities. All activities providing supplemental compensation must be approved by the department chair regardless of the source of compensation. External consulting must also be approved. Approval will be contingent on the extent to which a faculty member is carrying out regular duties at an acceptable level, the extent to which the extra income activity appears likely to interfere with regular duties, and the academic value of the proposed consulting activity to the department. In addition, it is university policy that faculty may not spend more than one business day per week on supplementally-compensated activities and external consulting combined.

Faculty members who fail to adhere to the university's policies on these matters, including seeking approval for external consulting, will be subject to disciplinary action.

XIV. Financial Conflicts of Interest

The college adheres to the university's policy on Faculty Financial Conflict of Interest. A conflict of interest exists if financial interests or other opportunities for tangible personal benefit may exert a substantial and improper influence upon a faculty member or administrator's professional judgment in exercising any university duty or responsibility, including designing, conducting, or reporting research.

Faculty members with external funding or otherwise required by university policy are required to file conflict of interest screening forms annually and more often if prospective new activities pose the possibility of financial conflicts of interest. Faculty who fail to file such forms or to cooperate with university officials in the avoidance or management of potential conflicts will be subject to disciplinary action. In addition to financial conflicts of interest, faculty must also disclose any other conflicts of commitment that arise in relation to consulting or other work done for external entities.

XV. Grievance Procedures

Department members with grievances should discuss them with the chair who will review the matter as appropriate and either seek resolution or explain why resolution is not possible. Content below describes procedures for the review of specific types of complaints and grievances.

A. Salary Grievances

A faculty or staff member who believes that his or her salary is inappropriately low should discuss the matter with the chair. The faculty or staff member should provide documentation to support the complaint.

Faculty members who are not satisfied with the outcome of the discussion with the chair and wish to pursue the matter may be eligible to file a formal salary appeal as outlined in the Office of Academic Affairs Policies and Procedures Handbook, (<http://oaa.osu.edu/assets/files/documents/1.3HBAppeals.pdf>).

Staff members who are not satisfied with the outcome of the discussion with the chair and wish to pursue the matter should contact Consulting Services in the Office of Human Resources (<https://hr.osu.edu>).

B. Faculty Misconduct

Complaints alleging faculty misconduct or incompetence should follow the procedures set forth in Faculty Rule 3335-5-04 (<http://trustees.osu.edu/rules/university-rules/chapter-3335-5-faculty-governance-and-committees.html>).

C. Faculty Promotion and Tenure Appeals

Promotion and tenure appeals procedures are set forth in Faculty Rule 3335-5-05 (<http://trustees.osu.edu/rules/university-rules/chapter-3335-5-faculty-governance-and-committees.html>).

D. Sexual Misconduct

The university's policy and procedures related to sexual misconduct are set forth in OHR Policy 1.15 (<https://hr.osu.edu/public/documents/policy/policy115.pdf>).

E. Student Complaints

Normally student complaints about courses, grades, and related matters are brought to the attention of individual faculty members. In receiving such complaints, faculty members should treat students with respect regardless of the apparent merit of the complaint and provide a considered response. When students bring complaints about courses and instructors to the department chair, the chair will first ascertain whether or not the students

require confidentiality. If confidentiality is not required, the chair will investigate the matter as fully and fairly as possible and provide a response to both the students and any affected faculty. If confidentiality is required, the chair will explain that it is not possible to fully investigate a complaint in such circumstances and will advise the student(s) on options to pursue without prejudice as to whether the complaint is valid or not.

F. Code of Student Conduct

Faculty complaints regarding students must always be handled strictly in accordance with university rules and policies. Faculty should seek the advice and assistance of the chair and others with appropriate knowledge of policies and procedures when problematic situations arise. In particular, evidence of academic misconduct must be brought to the attention of the Committee on Academic Misconduct (<http://oaa.osu.edu/coam.html>).

APPENDIX

Duties, Qualifications, Appointment and Supervision of Other Administrative Officers

Director of the Accounting Honors Program
Director of the Master of Accounting Program
Director of the Ph.D. Program in Accounting & MIS
Coordinator of the T.J. Burns Colloquium
Coordinator of the Accounting Internship Program

DEPARTMENT OF ACCOUNTING & MIS
Director of the Accounting Honors Program

Duties:

1. The Director is responsible for the administration and overall success of the Accounting Honors program.
2. Specifically, the Director is responsible for the following activities:
 - a. initiate and participate in the activities and programs necessary to attract and retain high-quality students capable of benefiting from the Honors program;
 - b. serve as initial advisor of students entering or planning to enter the program;
 - c. monitor the course offerings and communicate opportunities for improvement to the chair of the department;
 - d. advise and counsel faculty members teaching in the program regarding the goals, character and distinctive features of the program and its students;
 - e. review the educational recommendations of the AAA, AACSB, AICPA, FEI, IMA, IIA and other professional organizations for achievement of objectives and standards of high quality consistent with the career expectations and opportunities of students;
 - f. monitor developments in accounting education nationally and in the University to assure that all significant developments have been considered by the faculty of the department in the content of the program;
 - g. assume administrative responsibility for preparation of the Accounting Honors program promotional materials; and
 - h. communicate administrative support, faculty staffing, computing resource and other needs of the program to the chair of the department.

Qualifications: The Director of the Accounting Honors Program should be a tenure-track faculty member with a record of scholarly achievement and experience working with Accounting Honors students.

Appointment: The Director of the Accounting Honors program is appointed by the chair of the department.

Supervision: The Director of the Accounting Honors program reports to the chair of the department.

DEPARTMENT OF ACCOUNTING & MIS
Director of the Master of Accounting Program

Duties:

1. The Director is responsible for the overall success of Master of Accounting Program.
2. Specifically the Director is responsible for the following activities:
 - a. initiate and participate in the activities and programs necessary to attract and retain high-quality students;
 - b. monitor the course offerings and communicate any problems or concerns to the chair of the department;
 - c. advise and counsel faculty members teaching in the program regarding the goals, character and distinctive features of the program and its students;
 - d. review the educational recommendations of the AAA, AACSB, AICPA, FEI, IIA, IMA and other professional accounting organizations for achievement of program objectives and AACSB accreditation standards;
 - e. monitor developments in accounting education nationally, and in the University to assure that all significant developments have been considered by the faculty of Accounting & MIS in the content of the program;
 - f. assume administrative responsibility for preparation of the program's promotional materials;
 - g. assist generally in the job placement of students; and
 - h. communicate administrative support, faculty staffing, computing resource and other needs of program to the chair of the department of Accounting & MIS.

Qualifications: The Director of the Master of Accounting Program should be a tenure-track faculty member with a record of scholarly achievement and experience working with Master of Accounting students.

Appointment: The Director of the Master of Accounting Program is appointed by the chair of the department.

Supervision: The Director of the Master of Accounting Program reports to the chair and consults with the Graduate Studies

Committee and the Associate Dean for Graduate Programs
for the Fisher College of Business.

DEPARTMENT OF ACCOUNTING & MIS
Director of the Ph.D. Program in Accounting & MIS

Duties:

1. The Director is responsible for the overall administration and success of the academic program.
2. Specifically, the Director is responsible for the following activities:
 - a. attract and recruit high-quality students to the program;
 - b. advise and counsel students regarding their course work and individual academic programs and financial resources;
 - c. administer clerical and staff functions pertaining to program, maintain files and necessary records on program and students;
 - d. assist in the job placement of students;
 - e. communicate administrative support, faculty staffing, computing resource and other needs of the program to the Chair of the Department;
 - f. compile and administer the written portion of the Accounting and Management Information Systems preliminary examination; and
 - g. advising and recruiting responsibilities, as described in Handbook of the department's Graduate Studies Committee.

Qualifications: The Director of the Ph.D. Program in Accounting & MIS should be a tenure-track faculty member with a record of scholarly achievement and experience working with doctoral students.

Appointment: The Director of the Ph.D. Program in Accounting & MIS is appointed by the chair of the department.

Supervision: The Director of the Ph.D. Program in Accounting & MIS reports to the chair and consults with the Graduate Studies Committee and the Associate Dean for Graduate Programs for the Fisher College of Business.

DEPARTMENT OF ACCOUNTING & MIS
Coordinator of the T.J. Burns Colloquium

Duties:

1. The Coordinator is responsible for the overall planning of the T.J. Burns Colloquium.
2. Specifically the Coordinator is responsible for the following activities:
 - a. solicit suggestions for speakers from faculty and doctoral students; share suggestions with the faculty and determine individuals to invite to speak;
 - b. coordinate with the Graduate Studies Committee to ensure a reasonable balance of topical coverage;
 - c. coordinate with the Faculty Recruiting Committee to ensure adequate scheduling of campus visit presentations; and
 - d. work with department staff to foster effective scheduling of itineraries for workshop speakers.

Qualifications: The Coordinator of the T.J. Burns Colloquium should be a tenure-track faculty member with an active program of scholarly research activity.

Appointment: The Coordinator of the T.J. Burns Colloquium is appointed by the chair of the department

Supervision: The Coordinator of the T.J. Burns Colloquium reports to the chair of the department.

DEPARTMENT OF ACCOUNTING & MIS
Coordinator of the Accounting Internship Program

Duties:

1. The Coordinator is responsible for the overall success of the Accounting Internship Program.
2. Specifically the Coordinator is responsible for the following activities:
 - a. promote the program among prospective students and employers;
 - b. manage the process of approving candidates for internships;
 - c. coordinate logistics of on-campus interviewing with the College Office of Career Services; and
 - d. work with individual students to maximize internship placement success.

Qualifications: The Coordinator of the Accounting Internship Program should be a faculty member in the department.

Appointment: The Coordinator of the Accounting Internship Program is appointed by the chair of the department.

Supervision: The Coordinator of the Accounting Internship Program reports to the chair of the department.