

PATTERN OF ADMINISTRATION

for

The Ohio State University

Department of Accounting and Management Information Systems

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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 the college's [Pattern of Administration](#) 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 must be reviewed and either revised or reaffirmed on appointment or reappointment of the department chair. In keeping with Faculty Rule [3335-3-35\(C\)\(2\)](#), within the first year of their appointment or reappointment, the department chair shall review the Pattern of Administration in consultation with the faculty. Any revisions shall be made with broad faculty input, obtained in a manner consistent with the department's established practices and procedures. Such practices may include consultation with and feedback from faculty, or formal votes at the executive committee or the faculty at large. At other times, revisions may be proposed by the department chair or recommended to the chair by unit committees or members of the faculty. The process for revision is the same as above. 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.

IV. Faculty and Voting Rights

Faculty Rule [3335-5-19](#) 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 MIS include tenure-track, clinical and associated faculty.

The department makes tenure-track appointments with titles of instructor, assistant professor, associate professor or professor. Tenure-track faculty with at least 50% FTE can participate in and are eligible to vote on all non-personnel matters, and participate in and are eligible to vote on personnel matters as outlined in the college's [Appointments, Promotion and Tenure](#) document.

Clinical faculty titles are assistant clinical professor, associate clinical professor, and clinical professor. Clinical faculty with at least 50% FTE may participate and vote in matters of department governance except tenure-track appointment, promotion and tenure decisions, the department's research agenda, and the PhD program.

The college's [Appointments, Promotion and Tenure](#) document notes that "exceptional classroom teaching is necessary but not sufficient for demonstrating excellence in teaching through the clinical ranks." The document also lists criteria for promotion on the clinical path that include, but are not limited to, high-quality classroom teaching, contribution to programs, production and dissemination of scholarly materials pertinent to pedagogy and/or professional practice etc. Given the criticality of research to the department, a clinical appointment will not be made if its consequence is to reduce the number of tenure-track positions in the department.

Clinical Faculty Appointment Cap

Clinical faculty in the Department of Accounting and MIS cannot exceed 20% of the tenure-track and clinical faculty in the department.

Associated faculty (adjunct faculty, lecturers, senior lecturers, visiting faculty, and tenure-track faculty with less than 50% FTE in the department) and, as appropriate, emeritus faculty are invited to participate in discussions on non-personnel matters, but may not participate in discussions of personnel matters, including appointments, promotion and tenure reviews, and may not vote on any matter.

As provided in Faculty Rule [3335-6-02](#), 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 college's [Appointments, Promotion and Tenure](#) document.

V. Organization 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 offices for shared services, the Graduate Programs Office and the 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.

VI. Overview of Departmental 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.

VII. Department Administration

A. Chair

The primary responsibilities of the Chair of the Department of Accounting and MIS (hereafter chair) are set forth in Faculty Rule [3335-3-35](#). This rule requires the chair to develop, in consultation with the faculty, a Pattern of Administration with specified minimum content. Faculty Rule [3335-6](#), 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 uphold expectations of the Leadership Philosophy:
 - Uphold Ohio State's [Shared Values](#) and engender trust through words and actions.
 - Care for people and create conditions for well-being and productivity.
 - Set clear direction and goals for their teams and align to the mission of the department.
 - Solve problems and support their teams to adapt to changing contexts.
 - Drive cross-functional collaborations to advance goals of the department.
 - Demonstrate commitment to continuous growth for themselves and their

teams.

- 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 assign workload according to the department's workload guidelines (see Section IX) and faculty appointment type (and rank).
- 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.
- After consultation with the eligible faculty, 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 Rules [3335-6](#) and [3335-7](#) and the college's [Appointments, Promotion and Tenure](#) document.
- To make appointments and reappointments of full-time and part-time associated faculty, with concurrence of the dean, as necessary to meet the instructional needs of departmental programs. All initial appointments of compensated faculty must follow the procedures outlined in the college's [Appointments, Promotion and Tenure](#) document and comply with [the SHIFT framework](#).
- To see that all Accounting and MIS 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 maintain a curriculum vitae for all personnel teaching a course in the department's curriculum.
- To see that adequate supervision and training are offered to those members of the faculty and staff who may benefit by such assistance.
- To prepare, after consultation with the faculty, annual budget recommendations for the consideration of the dean of the college.
- To facilitate and participate in prescribed [academic unit review](#) processes, in collaboration with the dean of the college and the Office of Academic Affairs.
- To serve as a non-voting member of the American Accounting Association's Accounting Hall of Fame Committee or to designate another individual connected to the department (e.g., a current or emeritus faculty member) to serve in that role.

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 and MIS
- Coordinator of the T.J. Burns Colloquium
- Student Experience Coordinator

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 deemed 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. 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 Committee of Eligible Faculty, which serves as the Promotion and Tenure Committee. Other than the Executive Committee (for which the Department Chair serves as chair), the Department Chair appoints the chair (or co-chairs) of the committees. The Department Chair also appoints members of the committees consulting with committee chairs and faculty as appropriate. Typically, committee members serve for one year.

Members of the dean team (dean, associate deans, and assistant deans) will not serve in the department's executive, recruiting, peer assessment, graduate studies and promotion and tenure committees. In addition, even in the remaining student- and program-centric committees, the dean team members will typically not serve; however, for such committees, the chair retains discretion to make exceptions on rare occasions.

In addition to the standing committees in the department listed below, the chair may appoint ad hoc committees to address needs and issues that may arise and will appoint members to such committees. The ad hoc committees will serve in an advisory capacity to the chair and can be disbanded and re-constituted as warranted.

Standing Committees of the Faculty

1. Accounting and MIS Executive Committee

Objective: To provide advice to the chair of the department on matters considered important to the department, especially those that involve development of policy.

Membership: This committee is comprised of all tenure-track faculty holding endowed chair or college professorship appointments and two elected tenure-track faculty members. The elected members serve two-year terms. All tenure-track faculty members with 50% or greater appointments are eligible to vote.

The voting process proceeds first via a nomination ballot and then via an election ballot. 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 each being appointed to two-year terms.

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 MIS to recruit the most highly qualified tenure-track and clinical faculty consistent with the resources, needs, and mission of the college and the department. Specific activities of the committee are described in the college's [Appointments, Promotion and Tenure](#) document.

Membership: The chair of the committee is a tenure-track faculty member at the rank of professor or associate professor. The committee consists of at least three additional tenure-track faculty members. While all members of the committee will be tenure-track for tenure-track faculty searches, the committee can be supplemented by one non-probationary clinical faculty member at the rank of associate professor or professor, as appropriate to the case, for clinical faculty searches.

3. Peer Assessment of Course Delivery Committee

Objective: To assess the quality of course delivery as described in the college's [Appointments, Promotion and Tenure](#) document.

Membership: The chair of the committee is a tenure-track faculty member. The committee consists of at least three additional faculty members.

4. Committee on Student Appeals and Student Awards

Objective:

- (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: The chair of the committee is a tenure-track or clinical faculty member. The committee consists of at least three additional faculty members.

5. Ph.D. Program Committee

Objective: To support the administration of the Ph.D. program in Accounting and MIS through admission decisions to the doctoral program, recommendations to the chair regarding courses needed to support the Ph.D. 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: All members of this committee are Category P faculty members. The Director of the Accounting and MIS Ph.D. Program, a Category P faculty member, 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.

6. Master Programs Committee: MAcc, MBA, and Graduate MIS programs

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. In addition, to support constant improvement in accounting MBA courses and graduate MIS courses through oversight and innovation of curriculum.

Membership: The Director (or one of the Co-Directors) of the Accounting and MIS Master of Accounting program chairs the committee and serves as an ex officio member with full voting privileges. The committee chair must be a Category P or Category M faculty member. The remainder of the committee includes at least four members of the faculty of the department.

7. Graduate Studies Committee

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

Membership: In accordance with the [Graduate School Handbook](#), the committee consists of only Category P and Category M members. The committee includes at least a Category P committee chair, two Category P members of the Ph.D. Program Committee including its chair, and two Category P or Category M members of the Master of Accounting Program Committee including its chair. Only Category P members discuss matters that pertain to the Ph.D. program.

8. Undergraduate Accounting and MIS Programs Committee

Objective: To support continuous improvement in the undergraduate accounting and MIS programs through oversight and innovation of program policies and curriculum, including curriculum development and assessment of course content of all undergraduate accounting courses.

Membership: The committee chair must be a tenure-track or clinical faculty member. The remainder of the committee includes at least four members of faculty of the department.

9. 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.

Membership: The committee chair must be a tenure-track faculty member. The remainder of the committee includes at least three members of the faculty of the department.

10. Promotion and Tenure Committee (Committee of Eligible Faculty)

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 consists of all eligible faculty determined in accordance the college's [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 semester. The schedule will provide for at least one meeting per academic semester. 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 email 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.

Special policies pertain to voting on personnel matters, and these are set forth in the college's [Appointments, Promotion and Tenure](#) document.

For purposes of discussing department business, unless otherwise provided in the college's [Appointments, 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 more than 50% 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. Distribution of Faculty Duties, Responsibilities, and Workload

Faculty roles and responsibilities are described in the initial letter of offer. Workload assignments and expectations for the upcoming year are addressed as part of the annual performance and merit review by the Accounting and MIS department chair based on the department's needs as well as faculty productivity and career development.

During on-duty periods, faculty members are expected to be available for interaction with students, research, and departmental meetings and events even if they have no formal course assignment. Every member of the faculty who is assigned instruction is expected to establish and maintain regular office hours in order to be readily available to students; for a three-credit course, a minimum of two office hours per week should be provided, at fixed times or by appointment. On-duty faculty members should not be away from campus for extended periods of time unless on an approved leave (see section XII) or on approved travel.

To support a strong academic community and protect the integrity of key departmental functions, the default expectation is that departmental meetings involving personnel (e.g., hiring decisions, 4th-year review deliberations, promotion and tenure deliberations) and departmental seminars (including talks by internal and invited external speakers) will entail in-person participation from faculty and students. An in-person setting enables engagement, dialogue, and informal interactions that are critical to sustaining and nurturing high-quality knowledge creation and dissemination.

Telework exception: Faculty members with responsibilities requiring in-person interaction are to work at a university worksite to perform those responsibilities. Telework and the use of remote, virtual meetings are allowed at the discretion of the department chair if such work can be performed effectively and faculty members are able to fulfill their responsibilities. Telework will be encouraged under certain

circumstances if it serves the needs of the department, college, university, and/or community. The department chair has the discretion to require faculty to work on campus if there are concerns that responsibilities are not being fulfilled through telework.

The guidelines outlined here do not constitute a contractual obligation. Fluctuations in the demands and resources of the department and the individual circumstances of faculty members may warrant temporary deviations from these guidelines.

A full-time faculty member's primary professional commitment is to Ohio State University and the guidelines below are based on that commitment. Faculty who wish to engage in outside activities during on-duty periods (including teaching at another institution; conducting research for an entity outside of Ohio State; external consulting) must submit an [Outside Activities Approval Form](#) and obtain approval from the department chair before engaging in any outside activities. Information on faculty conflicts of commitment is presented in the university's [Policy on Outside Activities and Conflicts](#). As noted in the policy, individuals in violation may be subject to corrective or disciplinary action, up to and including termination or dismissal. Thus, even when uncertain as to whether disclosure is required, faculty members should disclose outside activities and any potential conflicts.

In crisis situations, such as life-threatening disease (COVID, for example) or physical dangers (natural disasters, for example), faculty duties, responsibilities, and workload may be adjusted by the department chair to take into account the impact over time of the crisis. These adjustments may include modifying research expectations in order to maintain teaching obligations. These assignment changes must be considered in annual reviews.

In accordance with Faculty Rule [3335-5-07](#), the department's workload guidelines are summarized below. These are in line with the university's [Faculty Workload Guideline](#) and provide transparent yet adaptable default expectations for assigning workload to entire faculty groups.

A. Tenure-track Faculty

Tenure-track faculty members are expected to contribute to the university's tripartite mission of teaching, scholarship, and service. When a faculty member's contributions decrease in one of these three areas, additional activity in one or both of the other areas is expected.

Teaching

All tenure-track faculty are expected to contribute to the department's teaching, including large enrollment and specialized courses in both the undergraduate and graduate curricula. The standard teaching workload expectation for full-time tenure-track faculty members is 40-50% time allocation to total workload in line with the

university's [Faculty Workload Guideline](#). This includes in classroom teaching, providing academic guidance and assistance to students in office hours, advising/mentoring undergraduate and graduate students, and supervising independent studies and thesis and dissertation work, as required. Advisers in the college's Graduate Programs Office and the Undergraduate Program and Advising Office assist students with routine tasks, including course scheduling.

Adjustments to the standard teaching assignment may be made to account for teaching a new class, the size of the class, whether the class is taught on-line or team-taught, and other factors that may affect the preparation time involved in teaching the course. Teaching assignments include credit-earning courses in degree and certificate programs.

The standard teaching assignment may also vary for individual faculty members based on their research and/or service activity. Faculty members who are especially active in research can be assigned an enhanced research status that includes a reduced teaching assignment. Likewise, faculty members who are relatively inactive in research, typically over a three-year window, can be assigned an enhanced teaching status that includes an increased teaching assignment. Faculty members who are engaged in extraordinary service activities (to the department, college, university, and in special circumstances professional organizations within the discipline) can be assigned an enhanced service assignment that includes a reduced teaching assignment.

The department chair is responsible for making teaching assignments on an annual basis and may decline, in consultation with the dean, to approve requests for adjustments when approval of such requests is not judged to be in the best interests of the department. All tenure-track faculty members must contribute to the mission of education (formal and/or informal instruction) over the course of the academic year.

Typically, a (full-time) tenure-track faculty member is assigned 3 units of teaching (a unit equates to a three credit-hour class). The following circumstances lead to a decrease in the teaching assignment (with a commensurate increase in research or service responsibilities): (i) endowed chairs receive a 1 unit transfer from teaching to research; (ii) tenure-track faculty hires teach 2 units in their first year of employment; (iii) major service assignments such as an academic program director typically receive a transfer of up to 0.5 unit from teaching to service while department chairs and associate deans receive up to 2 units of such transfer; and (iv) parental leave and university approved leaves (e.g., FPL, Special Assignment, medical leave) result in teaching workload adjustments as per Section XII.

In addition to engaging with college-wide programs (e.g., MBA, Executive Education, Business Foundation undergraduate courses), the Department of Accounting and MIS is directly responsible for both the accounting specialization and the MIS specialization in the undergraduate program, the accounting honors program

(AHP), the Master of Accounting (MAcc) program, and the accounting and MIS doctoral program (PhD). Moreover, accounting programs must undergo independent AACSB accreditation. The department's graduate programs are overseen by the department's Graduate Studies Committee (GSC). In addition, certification requirements for students (e.g., the CPA) require particular faculty attention. Reflecting these considerations, the academic directors of the AHP, MAcc, and the GSC-PhD director each receive a 0.5 unit of teaching relief. In addition, the department's Student Experience Coordinator, who oversees student matters related to the CPA and leads the Voluntary Income Tax Assistance (VITA) program (among other responsibilities), receives 1 unit of teaching for leading these initiatives.

Scholarship

All tenure-track faculty members are expected to be engaged in scholarship (research) as defined in the college's [Appointments, Promotion and Tenure](#). The standard scholarship workload expectation for full-time tenure-track faculty members is 40-50% time allocation to total workload in line with the university's [Faculty Workload Guideline](#). Over a three-year rolling period a faculty member who is actively engaged in scholarship will be expected to publish regularly in high quality peer-reviewed journals as well as in other appropriate venues, such as edited book chapters of similar quality and length as articles. Faculty engaged in basic or applied research can attract extramural funding and seek appropriate opportunities to obtain patents and engage in other commercial activities stemming from their research.

Typically, a (full-time) tenure-track faculty member is assigned 4 units of research; the exception is that endowed chairs will typically be assigned 5 units of research, as previously noted. Likewise, faculty members who are relatively inactive in research, typically over a three-year window, can be assigned an enhanced teaching status that includes an increased teaching assignment.

Service

Faculty members are expected to be engaged in service and outreach to the department, university, profession, and community. The standard service workload expectation for full-time tenure-track faculty members is 10-20% time allocation to total workload in line with the university [Faculty Workload Guideline](#). This will typically include service on committees both in the TIU and outside the unit (e.g., college, university, and profession). The service assignments can be adjusted depending on the nature of the assignment (e.g. service as committee chair, service on a particularly time-intensive committee, organizing a professional conference, leadership in an educational outreach activity, service in an administrative position within the department, college, or university). Activities that strengthen relationship of the department and the college with the business community are also recognized as valuable service. These activities include active engagement with centers, teaching in (non-credit) executive education programs, and engaging with the department's Advisory Board.

All faculty members are expected to attend and participate in faculty meetings, recruitment activities, and other departmental events.

Service loads should be discussed with the department chair and agreed to during annual performance and merit reviews. When service assignments are not discussed or are primarily voluntary in nature, the department chair is not obligated to modify the service load of the faculty member (reduce teaching and/or scholarly obligations). If, however, a heavy service load is due to the faculty member's unique expertise, perspective, or voice, this should be noted in the annual performance review letter, considered when distributing the faculty member's other duties, and taken into account for the Annual Merit Compensation Process (AMCP). The department chair should also consider this additional service burden in managing equity of service loads among faculty.

Typically, a tenure-track faculty member is assigned 1 unit of service; the enhanced service expectations of program directors, department chairs, and associate deans result in an increase in service assignments by 0.5 to 2 units, as previously noted.

Faculty Special Assignments

Information on special assignments (SAs) is presented in the Office of Academic Affairs [Special Assignment Policy](#). The information provided below supplements this policy.

A Special Assignment (SA) redistributes some of the regular duties of a tenure-track faculty member for a period of up to one full semester so that they may concentrate on a unique research, teaching, or service endeavor or invest in a relatively brief professional development opportunity.

A Special Assignment (SA) will be handled in the following manner in the department. Faculty may submit a proposal to request a SA to the department chair. The department chair will consult with the department's executive committee and then make a recommendation to the dean regarding the SA proposal. Award of the SA will be 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. 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, they are 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.

B. Clinical Faculty

The Department of Accounting and MIS appoints clinical faculty. Clinical faculty members are expected to contribute to the department's education and research missions. The standard workload expectations for clinical faculty members are 75-90% teaching, 0-20% research, and 10-15% service. In terms of workload units for (full-time) clinical faculty, typically, this corresponds to 6-7 units of teaching, up to 1 unit of research, and 1 unit of service. This workload distribution reflects that clinical faculty members are expected to contribute to the university's mission via teaching, and to a lesser extent, research and service. In cases where the clinical faculty member undertakes time-intensive leadership roles, the department chair in consultation with the dean works to make appropriate workload adjustment, and these are made in the same manner as noted for tenure-track faculty. Also, as with tenure-track faculty, service loads of clinical faculty should be discussed with the department chair and agreed to during annual performance and merit reviews.

C. Associated Faculty

Standard workload expectations for compensated lecturers and senior lecturers are 85-100% teaching and 0-15% service, depending on the terms of their individual appointments. In terms of workload units, this corresponds to (full-time) lecturers and senior lecturers typically being assigned 7 units of teaching and 1 unit of service. As with tenure-track and clinical faculty, service loads of lecturers should be discussed with the department chair and agreed to during annual performance and merit reviews.

Faculty members with tenure-track titles with appointments less than 50% FTE will have each dimension of their workload responsibility (teaching, research, service) adjusted proportionally to their appointment level. Expectations for compensated visiting faculty members will be based on the terms of their appointment.

D. Modification of Duties

The Department of Accounting and MIS strives to be a family-friendly unit in its efforts to recruit and retain high quality faculty members. To this end, the department is committed to adhering to the Fisher College of Business' guidelines on modification of duties to provide its faculty members flexibility in meeting work responsibilities within the first year of childbirth/adoption/fostering, or care for an immediate family member who has a serious health condition, or a qualifying exigency arising out of the fact that the employee's immediate family member is on covered active duty in a foreign country or call to covered active duty status. See the [college pattern of administration](#) for details. See also the OHR [Parental Care Guidebook](#) and the Parental Leave Policy in Section XII.

A faculty member requesting a modification of duties and the department chair should be creative and flexible in developing a solution that is fair to both the individual and the unit while addressing the needs of the university. Expectations must be spelled out in an MOU that is approved by the dean.

X. Course Offerings, Teaching Schedules, and Grade Assignments

The chair will annually develop a schedule of course offerings and teaching schedules in consultation with the faculty, both collectively and individually. While every effort will be made to accommodate the individual preferences of faculty, the department's first obligation is to offer the courses needed by students at times and in formats most likely to meet student needs. 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 unconflicted 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 [3335-8-16](#) will normally be cancelled and the faculty member scheduled to teach that course will be assigned to another course for that or a subsequent semester.

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.

If an instructor of record is unable to assign grades due to an unexpected situation (i.e. health or travel), or if they have not submitted grades before the university deadline and are unreachable by all available modes of communication, the department chair may determine an appropriate course of action, including assigning a faculty member to evaluate student materials and assign grades for that class. The University Registrar will be made aware of this issue as soon as it is known and will be provided a timeline for grade submission.

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 budgetary matters rest with the chair.

Research space shall be allocated on the basis of research productivity, including external funding, and will be reallocated periodically as these faculty-specific variables change.

The allocation of office space will include considerations such as achieving proximity of faculty in subdisciplines and productivity and grouping staff functions to maximize efficiency.

The allocation of salary funds is discussed in the college's [Appointments, Promotion and Tenure](#) document.

XII. Leaves and Absences

The university's policies and procedures with respect to leaves and absences are set forth on the Office of Human Resources (OHR) [Policies and Forms website](#). The general categories for leaves are summarized below

A. Discretionary Leave

Faculty members are expected to complete a travel request or a [request for absence](#) 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 Chair 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](#) 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 a [request for absence](#) 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](#).

Appropriate workload reductions on a case-by-case basis apply to a Fisher faculty member granted university leave for a significant period due to family and/or medical reasons. Such circumstance-contingent decisions will be made by the dean after consultation with the faculty member and department chair; the decisions will then be appropriately shared to ensure consistency across departments.

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](#). 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 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](#).

The procedure for applying for an FPL for college faculty is as follows. Faculty members should complete OAA's [Application for Faculty Professional Leave](#). In addition, they should also complete any application forms required by their department's Pattern of Administration. The proposal is reviewed by the department chair, who consults with faculty as per the department's Pattern of Administration. The chair's recommendation should discuss the merits of the proposal, the potential benefits to the department and to the faculty member, and the ability of the department to accommodate the leave at the time requested. Only if the chair's recommendation is to approve, the proposal and the recommendation are forwarded to the dean or the dean designee (currently the Associate Dean for Faculty and Research). The dean or the dean designee will evaluate these proposals using similar criteria while also accounting for college mission and needs.

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.

E. Parental Leave

The university, the college, and the department recognize the importance of parental leave to faculty members. The details are provided in the university's [Parental Care Guidebook](#), the Paid Time Off [Policy 6.27](#), and the [Family and Medical Leave policy](#).

The college also provides assistance and flexibility to faculty to manage their workload during parental leave. In terms of teaching load, in the college, a faculty member (tenure-track or non-tenure-track) who is a birth mother is assigned 50% of her regular teaching load during the year of the birth. Further, given the tight mandatory tenure review deadlines, and the need for continuity in research, the teaching load for birth mothers who are tenure-track assistant professors in the Fisher College of Business is set to 1 unit in the academic year associated with the child's birth.

The department chair will also schedule the teaching and service assignments of fathers, domestic partners, or adoptive parents in accordance with the Paid Time Off [Policy 6.27](#), and the [Family and Medical Leave policy](#) in the university; the flexibility afforded by the workload "bank" in the college can be used to structure teaching as appropriate. No reduction in the teaching load is granted to fathers, domestic partners, or adoptive parents. The dean's office, the department chair, and the faculty member will work together to schedule this teaching in a manner that is most appropriate in the circumstance. No service will be assigned during parental leave.

XIII. Additional Compensation and Outside Activities

Information on additional compensation is presented in OAA's [policy on Faculty Compensation](#). Information on compensation for external consulting is presented in the university's [Policy on Outside Activities and Conflicts](#).

The college and department adhere to these policies in every respect. In addition, the college and department expect 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 additional compensation must be approved by the department chair and, where appropriate, the dean, 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 or college. Moreover, it is university policy that faculty may not spend more than one business day per week on additionally compensated activities and external consulting combined.

Faculty with an administrative position (for example, chair, associate/assistant dean, center director) remain subject to the [Policy on Outside Activities and Conflicts](#) and with appropriate approval, are permitted to engage in paid external work activities. However, faculty members with administrative positions are not permitted to accept compensation/honoraria for services that relate to or are the result of their administrative duties and responsibilities.

Should a faculty member wish to use a textbook or other material that is authored by the faculty member and the sale of which results in a royalty being paid to him or her, such textbook or material may be required for a course by the faculty member only if (1) the

department chair and dean or designee have approved the use of the textbook or material for the course taught by the faculty member, or (2) an appropriate committee of the department or college reviews and approves the use of the textbook or material for use in the course taught by the faculty member.

Individuals 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 and department adhere to the university's policy on [Policy on Outside Activities and Conflicts](#). 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. Further information about conflicts of commitment is included in section IX above.

XV. Grievance Procedures

A faculty or staff member with grievance should discuss the issue with the department chair or supervisor who will review the matter as appropriate and either seek resolution or explain why resolution is not possible. This section deals with grievances that have proceeded from the department to the college level. If the grievance involves the department chair/supervisor or the department chair/supervisor is not the appropriate contact for some other reason, the faculty or staff member should bring the matter to the attention of the associate dean for faculty or the college's HR Business Partner. Complaints concerning the associate deans should be brought to the attention of the dean.

A. Salary Grievances

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

In cases that cannot be resolved at the department level, a faculty member may file a salary grievance with the dean. The College Investigations and Salary Appeals Committee (see section VII.C.3 of the [Fisher College's POA](#)) handles salary appeals according to procedures outlined in the OAA [Procedures and Guidelines Handbook](#).

Chapter 4, Section 2. A formal salary appeal can also be filed with the Office of Faculty Affairs in the Office of Academic Affairs.

Staff members who are not satisfied with the outcome of the discussion with the supervisor and wish to pursue the matter should contact [Employee and Labor Relations](#) in the [Office of Human Resources](#).

B. Faculty Promotion and Tenure Appeals

Promotion and tenure appeals procedures are set forth in [Faculty Rule 3335-5-05](#).

C. Faculty and Staff Misconduct

Complaints alleging faculty misconduct or incompetence should follow the procedures set forth in [Faculty Rule 3335-5-04](#). The College Investigations and Salary Appeals Committee (see section VII.C.3 of the [Fisher College's POA](#)) handles cases of faculty misconduct according to procedures outlined in Faculty Rule [3335-5-04\(B\)](#).

Any student, faculty, or staff member may report complaints against staff to the department chair. The [Office of Employee and Labor Relations](#) in the Office of Human Resources can provide assistance with questions, conflicts, and issues that arise in the workplace.

D. Harassment, Discrimination, and Sexual Misconduct

The [Civil Rights Compliance Office](#) exists to help the Ohio State community prevent and respond to all forms of harassment, discrimination, and sexual misconduct.

1. Ohio State's policy and procedures related to equal employment opportunity are set forth in the university's [policy on equal employment opportunity](#).
2. Ohio State's policy and procedures related to nondiscrimination, harassment, and sexual misconduct are set forth in the university's [policy on nondiscrimination, harassment, and sexual misconduct](#).

E. Violations of Laws, Rules, Regulations, or Policies

Concerns about violations of laws, rules, regulations, or policies affecting the university community should be referred to the [Office of University Compliance and Integrity](#). Concerns may also be registered anonymously through the [Anonymous Reporting Line](#).

F. Complaints by and about Students

Normally student complaints about courses, grades, and related matters are brought to the attention of individual faculty members. In receiving such complaints, faculty 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 or the committee designated by the department for this purpose 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. See Faculty Rule [3335-8-23](#). In this case, the student is directed to the associate dean for undergraduate or graduate programs in the college, as appropriate. The associate dean, with the assistance of executive directors of the appropriate programs office, will investigate the student complaint, and provide a recommendation to the dean.

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.

G. Academic Misconduct

Faculty members will report any instances of academic misconduct to the [Committee on Academic Misconduct](#) in accordance with the [Code of Student Conduct](#). See also Board of Trustees Rule [3335-23-05](#).

APPENDIX: Details of Other Administrative Officers

Duties, Qualifications, Appointment and Supervision of the following Administrative officers of the department:

- Director of the Accounting Honors Program
- Director of the Master of Accounting Program
- Director of the Ph.D. Program in Accounting and MIS
- Coordinator of the T.J. Burns Colloquium
- Student Experience Coordinator

Director of the Accounting Honors Program

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 and Supervision:

The Director of the Accounting Honors program is appointed by and reports to the chair of the department. The Director also serves as the chair of the Honors Accounting Program Committee.

Department of Accounting and MIS Director of the Master of Accounting Program

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 and 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 and MIS.

Qualifications:

There may be either one Director or two Co-Directors of the Master of Accounting Program. The Director (or one Co-Director) of the Master of Accounting Program should be a Category P tenure-track or Category M clinical faculty member with a record of scholarly achievement and experience working with Master of Accounting students. The other Co-Director can be any full-time faculty member of the department.

Appointment and Supervision:

The Director(s) of the Master of Accounting Program is appointed by and reports to the chair of the department. The Category P tenure-track or Category M clinical faculty member who serves as a Director of the program also serves as the chair of Master Programs Committee and consults with the Graduate Studies Committee and the Associate Dean for Graduate Programs for the Fisher College of Business.

Director of the Ph. D. Program in Accounting and MIS

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 MIS 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 and MIS should be a Category P tenure-track faculty member with a record of scholarly achievement and experience working with doctoral students.

Appointment and Supervision:

The Director of the Ph.D. Program in Accounting and MIS is appointed by and reports to the chair of the department. The Director also serves as the chair of the Ph.D. Program Committee and consults with the Graduate Studies Committee and the Associate Dean for Graduate Programs for the Fisher College of Business.

Coordinator of the T.J. Burns Colloquium

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 and Supervision:

The Coordinator of the T.J. Burns Colloquium is appointed by and reports to the chair of the department.

Student Experience Coordinator

The Coordinator will lead efforts to promote meaningful outside-the-classroom student activities. These can include leading the VITA program, advising student associations (e.g., the MAcc association), working with career services office on supporting student job placements (e.g., the Accounting Awareness Board), coordinating participation in tax and audit competitions, addressing CPA queries, coordinating social events that increase awareness of academic and career opportunities in accounting and MIS, etc.

Qualifications:

The Student Experience Coordinator should be a full-time faculty member of the department.

Appointment and Supervision:

The Student Experience Coordinator is appointed by and reports to the chair of the department.