

Standards for Annual Performance Reviews, Tenure and Promotion

Department of Accounting and Business Law Hankamer School of Business Baylor University

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The Hankamer School of Business directs each department to develop, with the approval of the Dean, guidelines for scholarly work consistent with the missions of the Department and School. Additionally, as a separately AACSB-accredited unit, the Department of Accounting and Business Law must establish and meet expectations independently of the Hankamer School of Business. This document sets forth those guidelines.

As a unit of both Baylor University and the Hankamer School of Business, the Department's policy also incorporates Baylor University's BU-PP 702 *Promotion for Tenure-Track and Tenured Faculty (5/1/2007)*, BU-PP 704 *Tenure Policy and Tenure Procedures (5/01/2020)*, BU-PP 719 *Policy on Clinical Faculty at Baylor University (8/15/2013)*, *Procedures for Review and Promotion of Clinical Faculty at Baylor University, Hankamer School of Business' Clinical Faculty Expectations (1/20/2015)*, and BU-PP 716 *Policy on Full-time Lecturers and Senior Lecturers at Baylor University (6/29/2005)*.

DEPARTMENTAL MISSION

The mission of the Department of Accounting and Business Law is to educate students and advance our disciplines for the benefit of society. We are committed to providing a comprehensive education, guided by Christian values, that equips students for leadership and service.

DIMENSIONS OF PERFORMANCE EVALUATION

Annual reviews and tenure and promotion decisions are based on performance evaluation in four areas: teaching, scholarship, service, and collegiality. Additionally, faculty members who hold administrative positions will be evaluated on performance of those duties.

ANNUAL GOAL SETTING

At the beginning of each calendar year, each faculty member will prepare a set of goals in each the five evaluation areas, as applicable to that individual faculty member's workload assignment. These goals should include measurable outcomes that will indicate goal achievement. The faculty member and department chair will discuss the appropriateness of these goals for the coming year during the annual performance evaluation review.

STANDARDS FOR EVALUATION OF TEACHING

Any educational process is intimately involved in the creation and dissemination of knowledge. From a teaching perspective, one may view the faculty member as the disseminator of knowledge and the student as the one who receives new knowledge. However, to deliver the greatest degree of student knowledge acquisition, the faculty member must also seek to acquire new knowledge.

All faculty members are expected to be effective teachers. In fact, effective teaching is a minimal requirement for continued appointment to the faculty. Maintaining an SA, IP, SP, or PA status for AACSB accreditation is a necessary component of effective teaching. While student course evaluations are one

method of assessing teaching effectiveness, they are not the sole source of evaluation. Faculty members must provide at least one other assessment measure of their teaching effectiveness.

High-quality teaching is characterized by academic rigor, technical currency and competence, and effective classroom delivery. Students should be challenged to think critically, solve problems effectively, work effectively with peers, and take responsibility for their learning process. The influence on student learning from high-quality instruction would include:

- Mastery of content: understanding fundamental accounting concepts, theories, and principles that make the profession.
- Application skills: interpreting accounting concepts by utilizing appropriate judgement and communication.
- Creativity and problem-solving: learning to ask the right questions that lead to the appropriate actions to solve a problem.

The following are examples of indicators of effective teaching:

1. High level of scholarly course content and instructional skills, rigor in grading, and above-average teaching, as reflected by:
 - Majority of student teaching evaluations at “AGREE” on the Baylor University scale
 - Peer evaluation of classroom teaching
 - Evaluations by students in exit interviews, exit surveys, or alumni surveys
 - Recommendations by current and/or former students, particularly when unsolicited.
2. Attending programs and workshops that result in improved teaching methods. Examples of such programs include the TSCPA Educator’s Conference and Baylor Summer Faculty Institute.
3. Attending programs and workshops that result in improved technical knowledge that will be shared with students in the classroom.
4. Development of new courses or major revisions to existing courses which is more significant than updating handouts and slides to include current illustrations or a new pronouncement.
5. Development of instructional cases or other materials that are made available to the public through publication in acceptable peer-reviewed journals.

The following are examples of indicators of excellence in teaching:

1. High level of scholarly course content and instructional skills, rigor in grading, and above-average teaching, as measured by:
 - Majority of student teaching evaluations at “STRONGLY AGREE” on the Baylor University scale
 - Peer evaluation of classroom teaching (as specified in the Hankamer School of Business Policy for Peer Review of Teaching)
 - Evaluations by students in exit interviews, exit surveys, or alumni surveys
 - Recommendations by current and/or former students, particularly when unsolicited.
2. Receipt of professional, University, or School teaching awards.
3. A significant leadership role in major curriculum changes and other instructional programs.
4. Publication of textbooks that are widely adopted or acclaimed.
5. Publication of instructional cases or other materials that are made available to the public through publication in preferred peer-reviewed journals.

STANDARDS FOR EVALUATION OF SCHOLARSHIP

Scholarship is at the heart of the faculty member’s role, for this is how course content remains current, pertinent, and challenging to students. Therefore, faculty members must be involved in the creation of knowledge through scholarly research activities that advance the fields of accounting and business law. This commitment to scholarly exploration is recognized in the Department’s mission statement. Through its commitment to, and support of, high scholarly expectations, the Department will be able to attract new

faculty members who are capable of producing high-quality research that will be published in leading academic journals, and as a result, the department's professional reputation will be enhanced.

Definitions of Scholarship

The Department of Accounting and Business Law uses the following definitions of scholarship. Critical to these definitions is the condition of public scrutiny by peers, as required by AACSB guidelines.

Basic of Discovery-based Scholarship – Efforts directed at the creation of knowledge. Outputs from basic scholarship activities include publication in scholarly (academic) journals, research monographs, scholarly books, chapters in scholarly books, proceedings from scholarly meetings, papers presented at academic meetings, publicly available research working papers, and papers presented at faculty research seminars. The primary audience of this scholarship is academic researchers.

Integration/Application Scholarship – Efforts directed at the applications, transfer, and interpretations of knowledge to improve management practice and teaching. Outputs from integration/application scholarship activities include publication in professional journals, professional presentations, public/trade journals, in-house journals, book reviews, continuing professional education courses, and papers presented at faculty workshops. The primary audience of this scholarship is practicing accountants and other related professionals.

Teaching and Learning Scholarship – Activities directed at enhancing the educational value of instructional efforts of the institution or discipline. Outputs from teaching and learning activities include textbooks and related ancillaries, publications in teaching and learning journals, written cases with instructional materials, instructional software, and publicly available materials describing the design and implementation of new courses. The primary audience of this scholarship is accounting and other related professors.

Table 1 presents a list of accounting journals in which the Department strives to publish its scholarly work. As noted in the table, the Department recognizes that each area of scholarship has its own set of target journals. We have divided the journals in the basic or discovery area into three categories – elite, premier, and high-quality specialty. Additionally, teaching and learning journals and journals that publish integration/application are classified as either premier or high-quality. Publications in “basic/discovery” journals will receive the greatest weighting during annual reviews and promotion and tenure decisions, followed by “teaching and learning” and then “integration/application” journals. Within each category, publications in “elite” journals will be given more evaluative weight during annual reviews and promotion and tenure decisions than those in “premier” journals, which in turn will be weighted more highly than “high-quality” publications.

Much accounting research draws from theories in other disciplines such as finance, economics, and psychology. Therefore, the Department recognizes the value of interdisciplinary research and encourages its faculty to seek publication in the highly regarded journals of other academic fields. Thus, the list of journals presented in Table 1 does not include all publication outlets. Publications in non-accounting journals will be evaluated on a case-by-case basis using resources from the underlying discipline to determine the appropriate weighting of the publication for promotion and tenure decisions.

Scholarship Expectations

The following expectations are based on a standard 2-2-0 (fall-spring-summer) teaching load with no more than two preparations per year. The preference is for tenure-track faculty to remain on this load during the pre-tenure period. Any deviation from this standard load should be documented explicitly with the Department chair and will result in adjustment of the expectation. Faculty members with lighter teaching loads will be expected to produce greater quantity and quality of publications, while those with heavier loads will not be expected to produce at the quantity and quality stated below. For tenure decisions, such

deviations from the normal teaching load will be documented by the department chair in a letter to the Baylor University Tenure Committee.

The Department expects all tenured and tenure-track faculty members to be actively involved in scholarly activities. However, the nature and extent of this involvement is determined on an individual basis, taking into consideration reassigned time, teaching loads, and position. The Department also recognizes that non-tenure track lecturers have the potential to make meaningful scholarly contributions, primarily in teaching and learning scholarship and/or integration/application and are encouraged to pursue such activities.

With a mix of undergraduate and master's level programs, the Department will maintain a balanced portfolio of scholarly exploration. Currently, the Department strives to develop a portfolio of published intellectual contributions across the faculty that includes approximately 50% basic/discovery-based scholarship, 25% learning and teaching and learning scholarship, and 25% integration/application scholarship.

The target scholarly portfolio of 50% discipline-based scholarship, 25% teaching and learning scholarship, and 25% integration/application may appear at first glance to contradict the relative importance rankings stated above. While we desire an equal balance between teaching and learning scholarship and integration/application from a portfolio perspective, the importance rankings for performance evaluation are designed to reward the greater level of thought and effort generally associated with conducting and publishing teaching and learning research materials in our list of target journals as compared to integration/application published in target practitioner journals.

Research in business ethics certainly is consistent with the mission of Baylor University, the Hankamer School of Business, and the Department of Accounting and Business Law, and to that end the Department encourages faculty members to explore and conduct ethics research. However, ethics research should be but one component of a faculty member's research portfolio, and ethics research alone will not be sufficient for attaining tenure and promotion.

The Department is fortunate to have excellent ties to a well-defined profession. As such, we feel a responsibility to dedicate a significant component of our scholarly activities and resources to integration/application that will benefit the accounting profession and enhance our reputation in the professional community.

As part of a university whose mission is "to educate men and women for worldwide leadership," and as a faculty with a long history of educational excellence, we must be actively involved in scholarly activities that advance our instructional efforts, as well as those of the greater academic community. Such research activity is required if our curriculum is to remain on the leading edge of accounting education. It is our intent to continue this tradition through teaching and learning scholarship activities and to communicate these activities with the larger academic community.

The Department values its collegial environment and encourages co-authored research projects within the Department, as well as interdisciplinary projects that involve other departments within the University or at other universities. Co-authored publications resulting from such projects will, for evaluation purposes, carry no less weight than single-authored publications. However, a faculty member's portfolio of scholarly work should include senior- and/or sole-authored works.

The Department recognizes that to be successful in scholarly endeavors at the desired level, significant faculty support is required. To that end, the Department is committed to providing adequate funds from Departmental Excellence Funds to support those faculty members engaging in significant research activities. This support includes items such as journal subscriptions, travel to research conferences and meetings, and data sources. Additionally, all active researchers are encouraged to apply for Hankamer School of Business Sabbaticals to fund reassigned summer research time. Also, to the degree available, endowed research chairs will be awarded to faculty members making significant research contributions. Accountability for scholarly endeavors is primarily addressed through the annual performance review process.

The Department values both quality and quantity of scholarly publications; however, the quality of a faculty member's contributions to the greater body of knowledge is the major criterion for evaluation.

The following are examples of indicators of effective scholarship:

- Publication of articles in refereed journals
- Publication of chapters in scholarly research monographs
- Publication of technical reports by research sponsors
- Publication of articles in non-refereed, but widely recognized, journals
- Periodic presentation of refereed papers at international, national, or regional academic meetings and conferences
- Ad hoc reviewing for a journal
- Invited research presentations at workshops
- Applications for research grants

The following are examples of indicators of excellent scholarship:

- Publication of articles in preferred and acceptable refereed journals
- Publication of scholarly research monographs
- Research or publication awards conferred by preferred and acceptable journals or widely-recognized professional associations
- Citations by other scholars
- Editorship of a preferred or acceptable journal
- Editorial board membership of a preferred or acceptable journal
- Consistent presentation of refereed papers at international and national academic meetings and conferences
- Ad hoc reviewing for a preferred or acceptable journal
- Research grants awarded

The above general expectations are focused on research and publication activities. However, to maintain professional qualifications and relevance, faculty members also are expected to engage in continuing professional education activities that enhance their knowledge of emerging accounting and business law issues.

SERVICE TO THE PROFESSION, UNIVERSITY, CHURCH, AND PUBLIC

While not included in the workload specifications, all faculty members are expected to give back to the community through involvement in a local congregation and civic and professional service activities.

The following are examples of indicators of effective service:

- Leadership role in a regional academic or professional organization
- Active membership on University, School, or Departmental committee
- Advising a student organization
- Outside reviewing for promotion and tenure decisions at other institutions
- Session chair, reviewer, or discussant participation in academic or professional meetings
- Active membership in a local congregation

The following are examples of indicators of excellent service:

- Leadership role in a national or international academic or professional organization
- Chairing a significant University, School, or Departmental committee
- Obtaining significant external resources
- Exceptional service on University, School, or Departmental committee
- Service award presented by academic, professional, religious or civic organization
- Leadership role in a local congregation

COLLEGIALITY

Faculty members are expected to exhibit charity and courtesy towards students, colleagues, and others, and any disagreements are to be expressed within the boundaries of mutual respect. The Department values the development of relationships with students to provide professional and personal mentoring opportunities.

TENURE-TRACK FACULTY EXPECTATIONS

The Department seeks to hire tenure-track faculty members who have the potential to become outstanding teacher/scholars. Therefore, their scholarly activities should be devoted primarily to developing a promising pipeline of basic/discovery-based scholarship, building upon research agendas begun in their doctoral programs. Integration/application and teaching and learning scholarship should comprise no more than 40% of the individual's research portfolio.

Annual Performance Review Expectations

Each tenure-track faculty member is expected to complete and submit at least one new manuscript to a highly regarded journal (those listed in Table 1, as well as those recognized in other disciplines) and develop at least one new research project each year. This expectation will lead to the development of a research pipeline that, over the course of six years, should yield research productivity at a level sufficient to warrant the granting of tenure.

Each tenure-track faculty member is to develop a research plan to include in their annual goals statement. This plan should include a brief description of each research project, anticipated publication outlets, and an estimated completion date. The Department chair will use this research plan during the annual review process to assist in evaluation of research productivity.

Tenure Review Process

The goal of this process is to provide continuous support for the tenure-track faculty member to achieve the goal of earning tenure. Communication throughout the process is critical, and the tenured faculty should have the opportunity to provide the necessary encouragement and feedback to ensure the tenure-track faculty member is making the necessary progress. Official university tenure-track reviews must be held in years 2 and 4 with year 6 corresponding to the timing of application for tenure (BU-PP 704). All university reviews (years 2, 4, and 6) adhere to the university tenure policy and begin with a departmental review. The policy also grants discretion to the department to establish additional practices that maximize communication with the tenure-track faculty member about their progress toward tenure in the years where university-level reviews are not required. As a result, the department has determined the following annual review process with additional details following:

Year	Timing	Review Type
1		No review
2	Fall	University review
3	Spring	Departmental review
4	Spring	University review
5	Spring	Departmental review (as needed)
6 (tenure)	Fall	Tenure application to university

Year 1: While no review will be held, the tenure-track faculty member should begin the process of documenting research progress. This provides accountability as Year 2 will require the

presentation of a formal binder for university review. For documentation, the faculty member should provide a summary that closely aligns with the template required for HSB summer sabbatical applications. This summary should demonstrate the research efforts made to that point which includes publications, revisions under review, and working papers. In total, the summary will illustrate prospects for future success. The summary will be reviewed by the faculty member's mentor and then shared with all tenured faculty to both inform and allow opportunities for encouragement.

Year 3: The third-year review will be in April and focus primarily on research productivity. The timing allows for as much development on research as possible since the Year 2 review.

The Year 3 review is pivotal for the success of the tenure-track faculty member to demonstrate promise for successful scholarly research; otherwise, continuing on tenure track for additional years may not be beneficial for the department or faculty member's career trajectory. Given the significant lag times and occasional arbitrariness in the publication process, evidence of promise is not solely judged on publications at this stage. Expectations for the pre-tenure review include at least three completed manuscripts that have been submitted to highly regarded journals, at least one publication (or acceptance for publication) in an "elite," "premier," or "high-quality" journal, and at least one manuscript in development. Further evidence of promise includes revise-and-resubmit requests and paper presentations at national conferences.

The tenure-track faculty member should provide the chair an updated research summary like the one completed at the end of Year 1 by April 1. The chair will then distribute the summary and set a meeting before the end of April with the faculty member and the tenured faculty. A formal vote will *not* be taken as part of this review unless the tenured faculty have significant concerns about the faculty member continuing on tenure track. If a vote is determined necessary, the process will follow the university policy as indicated for Year 2 and Year 4.

Year 5: Because the timing of this review is spring of Year 5 and the tenure-track faculty member will most likely apply for tenure in the fall of Year 6, the department will only hold a Year 5 review meeting if determined necessary by the tenured faculty (by any appropriate means). In certain cases, some expectations may be set in the Year 4 review that may necessitate a Year 5 review.

Tenure and Promotion to Associate Professor

Tenure review and promotion to associate professor normally occur in the sixth year of employment as a tenure-track faculty member. At this point, a candidate must clearly demonstrate continuing scholarly achievement as measured by five to eight publications in highly regarded journals, and at least one additional manuscript under active review. Of these publications, at least three should be in journals included in the basic/discovery-based elite, premier, or high-quality specialty list of Table 1. Evidence of a "passion" for research will be demonstrated further by paper presentations at national meetings and research projects in the development stage. Included in this research should be work that is clearly distinguishable from one's doctoral dissertation. The faculty member should demonstrate excellence in either teaching or scholarship, with demonstrated effectiveness in the other. Additionally, the faculty member should demonstrate at least effective service and a collegial attitude.

The tenure candidate's tenure/promotion package will be submitted to at least three outside reviewers to provide external evaluation and discipline to the tenure process. The Department Chair will select the outside reviewers in accordance with Appendix B to this document.

Meeting these expectations is in no way to be construed as a guarantee that tenure and promotion will be granted by the University.

TENURED FACULTY EXPECTATIONS

Once tenure is granted, faculty members are expected to continue to pursue a scholarship agenda; however, the nature of that pursuit may change. The focus of the tenured faculty member's portfolio may shift to place less emphasis on basic/discovery-based scholarship and more emphasis on integration/application and teaching and learning scholarship. To continue to build upon the basic/discovery-based scholarship stream established as a tenure-track faculty member, basic/discovery-based scholarship should continue to account for not less than 50% of the tenured faculty member's research portfolio in the early tenured years. Additionally, tenured faculty members are expected to mentor tenure-track faculty members in their basic/discovery-based scholarship efforts and collaborate with tenure-track faculty members on scholarship projects.

Annual Review Expectations

Tenured faculty members are expected to complete at least one new manuscript and submit at least one manuscript each year to a highly regarded journal (those listed in Table 1, as well as those recognized in other disciplines). These faculty members are also encouraged to begin developing at least one new research project each year. These activities are expected to yield at least one publication every two years in an "elite," "premier," or "high-quality" journal. Tenured faculty members should make at least one paper presentation, panel presentation or be a discussant at a national meeting at least once every two years.

PROMOTION TO FULL PROFESSOR EXPECTATIONS

BU-PP 702 states that for promotion to Professor "... she or he should have established a distinguished record of excellence in teaching and mentorship, and should also have produced a body of research and/or creative work that is recognized as excellent by authorities in the field who are in highly esteemed programs at notable institutions. Moreover, the faculty member should have compiled an appropriate record of activity in pertinent professional organizations and service to the university and community." Therefore, promotion to full professor requires continued commitment to both the scholarship and educational mission of the Department and School of Business. Additionally, the candidate should demonstrate leadership at a national level.

Based on tenured faculty expectations, the candidate should have produced at least nine journal submissions and at least five publications beyond those at the point of tenure. These additional publications do not include any manuscripts that had been accepted for publication prior to the tenure decision.

The candidate's promotion package will be submitted to at least three outside reviewers to provide external evaluation and discipline to the promotion process. The Department Chair will select the outside reviewers in accordance with Appendix B to this document.

With respect to teaching, candidates for promotion to the rank of Professor must continue to be effective in the classroom, as evidenced by student evaluations and peer evaluation. They should be active in curriculum development projects in their specialty area, including design of new course offerings, if any such projects are initiated by the Department.

The HSB policy further states that, "...candidates for promotion to Professor should have demonstrated significant leadership, whether by example or through oversight responsibility, in furthering the mission of the School." To this end, the Department values both academic and administrative leadership roles. Academic leadership is demonstrated by activities such as continued research productivity, journal editorships, journal editorial review board memberships, national leadership roles in academic and/or professional organizations, mentoring of junior faculty members, and securing external funding through research grants. Administrative leadership is demonstrated by activities such as chairing University, School or Department committees, directing an academic program, initiating curriculum revision and course development activities, or coordinating a seminar series or CPE program.

ENDOWED POSITION EXPECTATIONS

Faculty members who have demonstrated an exceptional research record or research potential may be awarded an endowed position in support of that research effort. As these appointments are temporary, each endowed position holder will be evaluated no less frequently than every three years by the Dean and the Department chair to ensure that position resources have been used as expected.

Holders of endowed research positions that provide a 2-2-0 teaching load with no more than three preparations per year are expected to produce at least two publication acceptances over the three-year review period, one of which should be in an “elite,” “premier,” or “high-quality specialty” basic/discovery-based journal. These publications should be consistent with the mission of the endowed position, as established by the Dean and the Department chair.

Holders of endowed teaching positions do not typically receive a course reduction, but the funding typically covers summer compensation in part or whole. These positions are evaluated based on continued excellent teaching, as defined previously in this document. Additionally, holders of endowed teaching positions are expected to mentor other faculty members in teaching and are encouraged to produce at least one teaching and learning publication acceptance during the three-year review period.

PROMOTION TO SENIOR LECTURER EXPECTATIONS

During the sixth year of appointment, all lecturers shall be reviewed for promotion to the rank of Senior Lecturer. In making the recommendation for the promotion, the department chair will consider the candidate’s prior annual performance reviews. To be considered for promotion to this rank, the candidate must consistently demonstrate effective teaching as defined previously in this document. Additionally, the candidate must consistently demonstrate effective service and a positive attitude of collegiality. As outlined in BU-PP 716, the department chair will provide a letter of his or her recommendation to the dean.

AACSB ACCREDITATION EXPECTATIONS

Tenured and tenure-track faculty members are expected to maintain their AACSB qualification status as either Scholarly Academics or Practice Academics based on the expectations set forth in the Hankamer School of Business Standards for AACSB Faculty Qualifications Document (May 11, 2016). Non-tenure-track faculty members are expected to maintain their AACSB qualification status as either Scholarly Practitioners or Instructional Practitioners based on the expectations set forth in the Hankamer School of Business Standards for AACSB Faculty Qualifications Document (May 11, 2016).

In the event a faculty member fails to maintain the appropriate qualification status, his or her overall annual evaluations will be rated as “does not meet standards” until the qualification status is re-established. The faculty member will prepare a development plan for regaining the qualification status and discuss it with the department chair and dean.

Table 1 – List of Accounting Publication Outlets¹

Basic/Discovery-based Scholarship

Elite	Premier	High-Quality Specialty
<ul style="list-style-type: none"> • Accounting, Organizations, and Society • Contemporary Accounting Research • Journal of Accounting and Economics • Journal of Accounting Research • Review of Accounting Studies • The Accounting Review 	<ul style="list-style-type: none"> • Accounting and the Public Interest • Accounting Horizons • Advances in Accounting Behavioral Research • ATA Journal of Legal Tax Research • Auditing: A Journal of Practice and Theory • Behavioral Research in Accounting • Current Issues in Auditing • Journal of Accounting and Public Policy • Journal of Accounting Literature • Journal of Accounting, Auditing, and Finance • Journal of Emerging Technologies in Accounting • Journal of Financial Reporting • Journal of Forensic Accounting Research • Journal of Governmental & Nonprofit Accounting • Journal of Information Systems • Journal of International Accounting Research • Journal of Management Accounting Research • Journal of the American Taxation Association • Management Accounting Research • National Tax Journal 	<p>Finance Accounting Journals</p> <ul style="list-style-type: none"> • Journal of Business, Finance & Accounting • Accounting and Business Research • Advances in Accounting <p>Auditing Journals</p> <ul style="list-style-type: none"> • Managerial Auditing • International Journal of Auditing <p>Tax Accounting Journals</p> <ul style="list-style-type: none"> • Advances in Taxation • Journal of International Accounting, Auditing and Taxation <p>Management Accounting Journals</p> <ul style="list-style-type: none"> • Advances in Management Accounting <p>Accounting Information System Journals</p> <ul style="list-style-type: none"> • International Journal of Accounting Information Systems <p>International Accounting Journals</p> <ul style="list-style-type: none"> • International Journal of Accounting <p>Government and Nonprofit Accounting Journals</p> <ul style="list-style-type: none"> • Research in Governmental and Nonprofit Accounting <p>Accounting Ethics Journals</p> <ul style="list-style-type: none"> • Journal of Business Ethics

¹ Representations of the types of journals that qualify in each category. This list is not meant to be exhaustive. Publications in accounting journals not on the list will be assessed based on the following non-exhaustive, but informative, criteria: 1) acceptance rates (**Premier**: less than 20%; **High-Quality**: less than 30%), and 2) rankings of journals on journal-ranking lists.

Teaching and Learning Scholarship

Premier	High-Quality
<ul style="list-style-type: none">• Issues in Accounting Education• Journal of Accounting Education	<ul style="list-style-type: none">• Accounting Education• Accounting Educators Journal• Advances in Accounting Education• IMA Educational Case Journal• Journal of Business Ethics Education

Integration/Application Scholarship

Premier	High-Quality
<ul style="list-style-type: none">• Accounting Perspectives• Journal of Accountancy• Strategic Finance	<ul style="list-style-type: none">• Cost Management• CPA Journal• Internal Auditor• Journal of International Taxation• Journal of Taxation• Management Accounting Quarterly• Tax Adviser• Taxes, the Tax Magazine• Today's CPA

Appendix A Development of Accounting Journal Rankings

Any ranking of journal quality is a subjective task. Recognizing this limitation, the following criteria were used in developing the list of accounting journals as the Department of Accounting and Business Law's Journal List.

1. The Journal Committee began with the prior version of the Department's accounting journal list. Then, changes to the list of journals were proposed based on the Journal Committee's perception of the most influential accounting journals. In updating the journal list, the Committee members relied on their perception of the most influential accounting journals. In addition, members solicited and considered journal suggestions from the other accounting faculty in the Department.
2. Based on the Department's mission and its position in the accounting profession, accounting journals were classified by primary audience as basic/discovery-based scholarship (academic researchers), teaching and learning scholarship (academic professors), or integration/application (business practitioners).
3. The following schools identified as "peer" and "aspirational" institutions were contacted to obtain the journal rankings they used for promotion and tenure decisions.

Peer Institutions

Auburn University
Brigham Young University
Miami University of Ohio
Wake Forest University

Aspirational Institutions

Babson College
Clemson University
Tulane University
Texas Christian University

4. The following studies of journal rankings were reviewed to identify additional journals to add to the initial list and to ascertain perceptions of journal quality.
 - Glover, S.M., D.F. Prawitt, S.L. Summers, and D.A. Wood. 2012. Publication benchmarking data based on faculty promoted at the top 75 U.S. accounting research institutions. *Issues in Accounting Education* 27 (3): 647-670.
 - Chow, C.C., K. Haddad, G. Singh, and A. Wu. 2007. On using journal rank to proxy for an article's contribution or value. *Issues in Accounting Education* 22 (3): 411-427.
 - Beattie, V., and A. Goodacre. 2006. A new method for ranking academic journals in accounting and finance. *Accounting and Business Research* 36 (2): 65-91.
 - Bonner, S.E., J.W. Hesford, W.A. Van der Stede, and S.M. Young. 2006. The most influential journals in academic accounting. *Accounting, Organizations and Society* 31: 663-685.
 - Lowensohn, S., and D.P. Samelson. 2006. An examination of faculty perceptions of academic journal quality within five specialized areas of accounting research. *Issues in Accounting Education* 21 (3): 219-239.
5. Data regarding journal quality were gathered from available data bases. The Chartered Association of Business Schools' Academic Journal Guide (ABS) categorizes journals based on editorial and expert judgments. The Source Normalized Impact per Paper (SNIP) database ranks journals based on a weighted citation calculation.

6. Journal demographic statistics on publisher, acceptance rates, number of external reviews, percentage of invited articles, and difficulty of acceptance were gathered for each journal from *Cabell's Directory of Publishing Opportunities in Accounting*.
7. The basic/discovery-based journals of Table 1 were divided into three levels: Elite, Premier and High-Quality Specialty. Teaching and learning journals and Integration/application journals were divided into two levels: Premier and High-Quality. Wide agreement exists in the academy on the top six academic journals in accounting, which were classified as Elite. However, perceptions of journal rankings past these top six vary widely. Thus, the Committee included a Premier category to give appropriate recognition to basic/discovery-based scholarship outlets that are widely respected and add to the Department's mission. The previously referenced sources were used to determine the top journals in the categories other than Elite. Several of these journals are published by the American Accounting Association (AAA) and its special-interest sections. All AAA journals not in the Elite category were classified as Premier journals. With the exception of the following, all Premier journals have acceptance rates of 20% or less, or are ranked in the top fifteen journals in one of the sources consulted.
 - *Current Issues in Auditing* – Started in 2007. Current acceptance rate is 30%.
 - *Journal of Accounting Literature* – Current acceptance rate is 30%.
 - *Journal of Emerging Technologies in Accounting* - Started in 2005. Current acceptance rate is 31%.
 - *Journal of Financial Reporting* - Started in 2016. No data on acceptance rate.
 - *Journal of Governmental & Nonprofit Accounting* - Started in 2012. Current acceptance rate is 33%.
 - *Journal of Information Systems* - Started in 1986. Current acceptance rate is 22%.

All High-Quality basic/discovery-based scholarship journals have acceptance rates of less than 30%, except *Research in Government & Nonprofit Accounting*, which has a current acceptance rate of 35%.
8. The Premier Teaching and learning journals are recognized as the most respected and have acceptance rates of less than 20%. All High-Quality Teaching and learning journals have acceptance rates of 30% or less.
9. The Integration/application journal classifications were determined through peer and aspirational institution rankings and acceptance rates as published in *Cabell's*. All Premier Integration/application journals have acceptance rates of less than 20% and are published by leading professional associations, except *Accounting Perspectives*, which has a current acceptance rate of 21%. Many High-Quality Integration/application journals have acceptance rates of 30% or less. The exceptions are *Internal Auditor* (35%), *Journal of Taxation* (45%), *Journal of International Taxation* (50%), *Tax Adviser* (50%), and *Today's CPA* (41%), which are leading journals in their niches.
10. Publications in non-accounting journals will be evaluated based on input from the respective Baylor department and published journal rankings in the appropriate field.

Appendix B

External Reviewer Selection Procedure

A critical component of a tenure and/or promotion candidate's supporting materials is support provided by external reviewers. These reviews will focus on the candidate's research record; however, reviewers may also comment on the candidate's teaching and service.

Reviewer Selection

The Department Chair will obtain appropriate external review letters. The letters should be from faculty at peer and/or aspirant institutions. If an external reviewer is not from a recognized peer or aspirant institution, the Chair should explain the choice of that reviewer. The candidate will not be told the identity of the selected reviewers, nor will they be able to review the letters.

The candidate will provide the Department Chair with the names of at least four proposed qualified external reviewers. The Department's Tenure and Promotion Committee (to be appointed by the Department Chair) will provide the names of five additional potential qualified external reviewers. The Department Chair will then select at least two names from each of the lists to be contacted.

All completed review letters will be provided to the University Tenure and Promotion Committee by the Department Chair to be included in the candidate's supporting materials. A minimum of three letters is necessary to complete the candidate's external review, and at least one of these letters must be from a reviewer selected from the Departmental Tenure and Promotion Committee's list of potential reviewers. In the event that fewer than three reviewers complete a letter, the Department Chair will solicit reviews from the potential reviewers who were not originally contacted.

External reviewers should:

- Be leading scholars in their disciplines and especially knowledgeable about the candidate's research area;
- Be persons whose objectivity is not open to challenge; therefore, letters should not be requested from co-authors, dissertation chairs, mentors, close personal friends, or former students; and,
- Hold at least the academic rank for which the candidate is being considered.

The Solicitation Letter

The Department Chair's letter soliciting an external review will provide a copy of the Department's *Faculty Scholarship Expectations* documents. Additionally, the Department Chair will note the candidate's teaching load and number of preparations. Reviewers will be asked to provide specific examples of the significance of the candidate's scholarship. The Department Chair will request a current vita from the reviewers.

Reviewers will be advised that their letters will remain confidential to the extent allowed by Texas law. Thus the solicitation letter will include the following statement:

Your letter will be kept confidential to the extent allowed by Texas law.

Reviewers will be instructed to return completed letters to the Department Chair who will place them in the candidate's tenure/promotion materials. Each letter will be followed by the reviewer's biographical sketch. The letters will be removed from the packet when the materials are returned to the candidate.