DEPARTMENTAL GOVERNANCE STRUCTURE

I. Management by Objectives (MBO)

The Department of Accounting and Finance is governed by the MBO approach. This form of Departmental governance allows each faculty member to excel in one or more areas of academic activity while contributing to the other areas in a satisfactory manner as well. Thus, a faculty member with excellent skills in promoting student learning and contacts with the professional community can be instrumental in the development of Core Value 1, while contributing to the development of Core Value 2 in a satisfactory manner. The MBO approach is implemented as follows:

1. In March, each faculty member prepares an Annual Plan, detailing her/his proposed outcomes for the next academic year in the areas of student learning, research, and service.

2. A meeting is held with the academic administrator where the proposed outcomes are discussed and a percentage weight is assigned to each area (weights vary between 30 to 50 percent for research, 40 to 55 for student learning, and 10 to 25 percent for service) based on the congruence of the proposed area outcomes with the Departmental outcomes and vision.

3. The academic administrator and the faculty member jointly assign expected evaluation levels to each area. Each evaluation level is assigned a score and the total of the three scores constitutes the overall evaluation score.

The quality and quantity of the proposed outcomes listed in each area and the percentages assigned to each area interact and jointly determine the expected level of evaluations and the associated scores. This is a contract between the academic administrator and the individual faculty member whereby the administrator states that if the faculty member accomplishes all of the outcomes stated in each area, the administrator will evaluate the faculty member at the predetermined level during the annual evaluation process and assign the predetermined scores.

4. Individual Annual Plans are evaluated by the Departmental MBO Task Force to ensure that they are consistent with one another and that the proposed outcomes for each area justify the scores assigned to each area. The Task Force meets with the academic administrator and resolves any problems indicated by the evaluation.

5. The Annual Plans are signed by the administrator, chairman of the Task Force, and individual faculty members.

6. At the close of the evaluation year, the faculty members prepare an Annual Report and meet with the academic administrator for their annual evaluations. Based on the comparison of Annual Plans and Annual Reports, the administrator prepares Evaluation
Reports. These reports indicate the research, student learning, service, and overall performance levels and the associated scores of the faculty members.

7. The MBO Task Force examines the Evaluation Reports to determine their consistency with the related Annual Plans, Annual Reports, and with each other. Any problems indicated by this examination are resolved with the administrator and the faculty member involved.

8. A mid-year review is held at the start of the Fall semester where weights assigned to student learning, research, and service can be adjusted. The change can not exceed 10%.

9. The academic administrator makes merit raise recommendations to the Dean based on the Evaluation Reports. See Appendix 2 for the documents used.

II. Personnel Evaluation Procedures

A. Student Learning

Various output measures and externally controlled procedures outlined in Part 2 provide evidence of the effectiveness of the Department in developing its core values. However, the performance of individual faculty members in providing quality learning must also be evaluated (i.e., input evaluation). Moreover, such evaluations must be performed at least annually. These evaluations are necessary for short-term assessment of our success in implementing core services and competencies, and the successful implementation of the procedures of the MBO-based Departmental governance structure.

The evaluation of our effectiveness (excellence) in promoting student learning is a very difficult task. Promoting student learning involves six general categories: 1) planning and organization; 2) content; 3) delivery; 4) standards; 5) workload; and 6) overall quality and skills.

The following procedures will be used in determining effectiveness in promoting student learning:

1. Student evaluations will be conducted by a colleague in order to assure fairness in the administrative process
2. The results will be summarized and key statistics tabulated for each question on the survey, while data on the level of difficulty and type of courses will be considered in the interpretation and comparison of statistics
3. A copy of each course syllabus will be provided for review
4. The academic administrator will solicit opinions from graduating students during the course of exit interviews that are part of routine Departmental procedure
5. Faculty members will complete the forms provided in the Faculty Handbook

The evaluation of student learning will recognize the following 4 categories, each with their weights within this area shown in parenthesis:
i. **Workload (20%)**

Assessed by item number 6 above and evaluated as follows:

<table>
<thead>
<tr>
<th>Activities</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Number of sections</td>
<td>1 per course</td>
</tr>
<tr>
<td></td>
<td>2 per course above 6</td>
</tr>
<tr>
<td>b. Off campus courses</td>
<td>1 per course</td>
</tr>
<tr>
<td>c. New preparations - never taught or not taught within five years</td>
<td>2 per course</td>
</tr>
<tr>
<td>d. Number of course preparations</td>
<td>1 per course above</td>
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<tr>
<td></td>
<td>average of two</td>
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<tr>
<td>e. FTEs:</td>
<td>15-25% above budget</td>
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<td></td>
<td>- 1 point</td>
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<tr>
<td></td>
<td>25% or more above budget</td>
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<td></td>
<td>- 2 points</td>
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<tr>
<td>f. Scoring :</td>
<td>9 and above 100%</td>
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<td></td>
<td>8 90%</td>
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<td></td>
<td>7 80%</td>
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<td></td>
<td>6 70%</td>
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<td></td>
<td>5 60%</td>
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</tbody>
</table>

ii. **Evaluations by Students/Graduates/Peers (20%)**

Assessed by items numbered 1, 2, 4, and 5 above and scored as follows:

- 4.6 - 5.0 100%
- 4.3 - 4.5 90%
- 4.0 - 4.2 80%
- 3.7 - 3.9 70%
- below 3.7 60%

iii. **Innovation and Development in Student Learning (Maximum 40% - Minimum 20%)**

Assessed by course syllabi, annual reports, and observations concerning the following:

a. Innovative format to course syllabus
b. Utilization of guest lecturer/speakers  
c. Field trips  
d. Utilization of cases as a learning tool instead of pure lecture  
e. Utilization of case presentations as a part of learning outcome evaluation  
f. Utilization of a practice set, audit case, tax case, computer simulation, and other comprehensive projects  
g. Demonstration of current technology/practice, such as software packages  
h. Incorporation of ethical issues  
i. Incorporation of international issues  
j. Utilization of reading lists and research agendas in undergraduate courses  
k. Utilization of student presentations to supplement learning or serve in lieu of lectures  
l. Utilization of relevant videos  
m. New course development  
n. Incorporation of current issues into courses  
o. Lead and/or participate in educational seminars  
p. Grants  

iv. Accessibility to Students (Maximum 40% - Minimum 20%)  

Assessed by course syllabi, annual reports, and observations concerning the following:  

a. Conduct students lab hours  
b. Do departmental advising  
c. Conduct review sessions  
d. Attend alumni functions  
e. Keep extended office hours  
f. Attend freshmen orientation sessions  
g. Visit high schools and junior colleges  
h. Assist in placement activities, such as obtaining interviews for students, participating in Accounting Interview Day, assisting the Office of Career Services in developing internships, co-op opportunities, and securing new recruiters  
i. Supervise an internship or co-op program  
j. Represent the Department at High School Visitation Days  
k. Advise Developmental Studies students  
l. Advise student pre-majors and majors for registration  
m. Supervise Independent Study projects  
n. Develop and implement on-line or distance learning courses for targeted audiences.  

The total of categories iii. and iv. can not exceed 60%. A faculty member will not be adversely affected if a class appearing in the bulletin is cancelled.  

B. Research and Service  

Each faculty member should include the following documents in his/her annual personnel evaluation file:
1. Copies of articles, cases, and other materials published
2. Copies of research output submitted for review
3. Copies of handouts used in CPE instruction
4. Copies of presentations made to academics and professionals
5. Chronological and other information concerning institutional, professional, academic, civic, and other meetings, seminars, and workshops attended
6. Copies of any other materials pertaining to research and service activities
7. Copies of research grant proposals

Generally, two journal publications are required to receive full credit when a 50% weight is assigned to research (one journal publication receives full credit for a 40% weight). Based on the Chair’s evaluation of the nature of a journal publication, full credit may be given for one journal publication when a 50% weight is assigned to research. Less than full credit is assigned when there are other research outcomes (proceedings publications, academic presentations, books, book and article reviews, and grants) but no journal publications.
Appendix 2

EVALUATION REPORTS
DEPARTMENT OF ACCOUNTING AND FINANCE
RICHARDS COLLEGE OF BUSINESS
UNIVERSITY OF WEST GEORGIA
EVALUATION BY DEPARTMENT CHAIRPERSON
(To be completed by the department chairperson for each member of the department at the close of the evaluation period, or at the time he or she is being considered for promotion or tenure.)

Name of faculty member_____________ Date

Scale:  A -- To maximum degree practicable.  
        B -- To a significant degree. 
        C -- To some extent. 
        D -- No. 
        E -- Not applicable.

<table>
<thead>
<tr>
<th>ACCEPTANCE OF ASSIGNMENTS</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) He/she accepts institutional assignments willingly.</td>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>ATTITUDE</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
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<tbody>
<tr>
<td>(2) He/she acts in the best interest of the institution.</td>
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<td>(3) He/she takes a professional attitude in human relations and personnel problems.</td>
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<tr>
<td>(4) His/her approach to problems is mature and reasonable.</td>
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</tbody>
</table>

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<thead>
<tr>
<th>COOPERATION</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
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</thead>
<tbody>
<tr>
<td>(5) He/she assists colleagues and others with their problems.</td>
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<td>(6) His/her suggestions and actions are constructive rather than destructive.</td>
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</table>

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<thead>
<tr>
<th>PERFORMANCE ON ASSIGNMENTS</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
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<tbody>
<tr>
<td>(7) He/she performs the assigned duties.</td>
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<tr>
<td>(8) He/she performs institution-wide duties. (committee assignments, etc.)</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>PROFESSIONAL BEHAVIOR AS IT RELATES TO HIS /HER PROFESSIONAL ACTIVITIES AND THE GOALS AND THE NATURE OF THE INSTITUTION.</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>(9) He/she acts responsibly (see &quot;Professional Ethics&quot;)</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>FACTORS RELATING TO TEACHING EFFECTIVENESS</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>(10) He/she displays enthusiasm which vitalizes his teaching.</td>
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<tr>
<td>(11) He/she displays skill and willingness to advise and consult, with individual students.</td>
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<tr>
<td>(12) He/she follows the general policies of the institution relative to course content, approach, objectives, etc.</td>
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</table>

Other comments:

Department Chairperson:
MBO
ANNUAL EVALUATION REPORT
DEPARTMENT OF ACCOUNTING AND FINANCE

FACULTY ________________________ ACADEMIC YEAR

TEACHING ()

Assessment:
- Evaluation -
- Load -
- Innovation -
- Accessibility -

RESEARCH ()

Assessment:

SERVICE AND PROFESSIONAL INVOLVEMENT ()

Assessment:

OVERALL ASSESSMENT

DEPARTMENT CHAIRMAN __________________________ Date

DEPARTMENT REVIEW COMMITTEE __________________ Date
MBO
ANNUAL PLAN
DEPARTMENT OF ACCOUNTING AND FINANCE

FACULTY:_____________ ACADEMIC YEAR

TEACHING ( )

RESEARCH ( )

SERVICE AND PROFESSIONAL INVOLVEMENT ( )

APPROVED BY:

DEPARTMENT CHAIRMAN__________________________ DATE

DEPARTMENT REVIEW COMMITTEE____________________ DATE
UNIVERSITY OF WEST GEORGIA SELF-EVALUATION OF TEACHING METHODS AND EFFECTIVENESS

(To be submitted by each member of the teaching faculty at the close of the annual evaluation period and at the time he or she is being considered for promotion or tenure. The 12 months immediately before the date submitted are the period to be covered.)

Name of faculty member ________________ Date:

COURSES TAUGHT

<table>
<thead>
<tr>
<th>Sem.</th>
<th>Course No.</th>
<th>Title</th>
<th>No. of Students</th>
</tr>
</thead>
</table>

INSTRUCTIONS: On the scale to the right of each statement, check the letter representing the degree of practice as explained below. If the item is appropriate for some courses and not for others, consider the courses for which appropriate and note courses to which item is inapplicable on the back of this sheet. Make any other explanatory notes you consider necessary on the back of the sheet.

SCALE:    A -- To maximum degree practicable.    
          B -- To a significant degree.    
          C -- To some extent.    
          D -- No.    
          E -- Not applicable to courses.

<table>
<thead>
<tr>
<th>EFFORTS TO INCREASE TEACHING EFFECTIVENESS</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) I studied the results of the Student Course Evaluations for the purpose of improvement.</td>
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<tr>
<td>(2) I read books or articles on instructional techniques or innovative methods.</td>
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<tr>
<td>(3) I discussed instructional techniques or innovative methods with my colleagues.</td>
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<tr>
<td>(4) I endeavored to make my courses more interesting and effective.</td>
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</table>

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<tr>
<th>EFFORTS TO INSURE THAT COURSE CONTENT IS CURRENT AND COMPREHENSIVE:</th>
<th></th>
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<tbody>
<tr>
<td>(5) I reviewed recent publications in my field.</td>
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<tr>
<td>(6) I discussed course content with colleagues at other institutions.</td>
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<tr>
<td>(7) I attended professional meetings.</td>
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<tr>
<td>(8) I coordinated courses content with teachers of related courses.</td>
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<tr>
<td>(9) In multi-section courses, I followed the department syllabus.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>EFFORTS TO PLAN, DESIGN, OR REDESIGN THE COURSES:</th>
<th></th>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>(10) I published and distributed to each student the course objectives and syllabi.</td>
<td></td>
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</tr>
</tbody>
</table>
(11) I made available to students an outside reading list or list of publications.

(12) I covered the knowledge points or skills necessary for students to progress to courses for which my courses were prerequisites.

(13) I followed my course syllabi.

**EFFORTS TO INCREASE STUDENT INTEREST AND PARTICIPATION:**

(14) I attempted to effect student participation and involvement.

(15) I related the course contents to the students' perceived needs.

(16) I utilized instructional aid such as films, slides, transparencies, charts, TV, audio tapes, and models.

(17) I utilized such techniques as field trips, guest speakers, case studies, and panel discussions to increase student interest and to improve learning.

**EFFORTS TO EVALUATE INSTRUCTIONAL EFFECTIVENESS AND TO BRING STUDENT PERFORMANCE UP TO STANDARDS:**

(18) I devised and used throughout the courses methods to determine the progress students were making toward course objectives.

(19) I kept each student informed throughout the courses of the degree to which he or she was doing satisfactory work.

(20) I held personal conferences to individualize instruction.

(21) I required students to re-do unsatisfactory work.

(22) I offered extra instruction to weaker students.

(23) I made a conscientious effort to bring weaker students' performance up to standard before I awarded them an unsatisfactory grade.

**RESULTS OF MY INSTRUCTIONAL EFFORTS:**

(24) Course learning outcomes were accomplished.

(25) I increased student interest in the field.

(26) I attempted to engender an attitude appropriate for the student to successfully and meaningfully recognize the challenges of the world around him/her.

(27) I attempted to improve each student's written and oral communication skills.

(28) I consider that the methods used increased the analytical skills of students and their ability to be innovative and imaginative.

_________________________  Signature of Faculty Member
FACULTY ACTIVITIES
200 - 200

NAME:

RANK:

STATUS: Full-time, tenured

DEPARTMENT: Accounting and Finance

OFFICE ADDRESS: Room 000, Richards College of Business
University of West Georgia
Carrollton, GA 30118-3010

DEGREES:

- Bachelors
- Masters
- Doctoral
- Dissertation

PROFESSIONAL CERTIFICATIONS:

TEACHING EXPERIENCE:

- Number of years at other institutions
- Number of years at present institution

BUSINESS, PROFESSIONAL, & MILITARY EXPERIENCE:

I. TEACHING RESPONSIBILITIES AND INNOVATIONS

List below teaching responsibilities and all activities engaged in by faculty which relate to the improvement of our educational delivery system. Classroom as well as out-of-class experiences should be presented. Innovations are any pedagogical techniques other than straight lecture.

A. Teaching Responsibilities (Provide Course Syllabus):

<table>
<thead>
<tr>
<th>Period</th>
<th>Courses</th>
<th>Level</th>
<th>Number of Students</th>
</tr>
</thead>
</table>

B. New Course Development and Curriculum Development Activities (course and brief description):

C. Innovations (course, objective, and implementation):
D. Instructional Development Activities Not Included in II. G. and III. C. (date, objective, activity, location, and source of funding):

E. Availability to Students:
   1. Participation in student recruitment activities (date, activity, and location):
   2. Student advising:
   3. Participation in other student oriented activities (reviews, labs, organizations, etc.):
   4. Participation in alumni development activities:

II. RESEARCH AND PUBLICATION
   A. Publications
      1. Books
      2. Peer-reviewed Publications
      3. Articles not peer reviewed

   B. Submissions Formally Accepted But Not Yet Published
      1. Books
      2. Peer-reviewed publications
      3. Articles not peer reviewed

   C. Research Submitted and Presently Under Consideration for Publication (do not include items in A and B above) - (date, title of research, and journal):

   D. Presentations at Academic Organizations Which Appear in Proceedings (date, title of presentation, academic meeting/location, and source of funds):

   E. Presentations at Academic Organizations Which Do Not Appear in Proceedings (date, title of presentation, academic meeting/location, and source of funds):

   F. Service as Discussant or Session Chair at Academic Meetings (date, type of service, academic meeting/location, and source of funds):
G. Attendance at Academic Meetings (including D, E, and F above)-(date, subject, meeting/location, and source of funds):

H. Research in Progress (title of research, target publication, and target date of completion):

I. Grants Received (date/duration, title, funding agency, and amount):

J. Miscellaneous:
   1. Book reviews (date, title, and publisher/journal-if published):
   2. Article(s) refereed or reviewed (date, title, and, journal):
   3. Other (give details - e.g., Department/School Colloquia):

III. PROFESSIONAL AND ACADEMIC SERVICE ACTIVITIES

A. Academic Service (give date(s)/terms, positions, etc.):
   1. Departmental committees:
   2. College committees:
   3. University committees:
   4. System-wide Committees:
   5. Other (give details):

B. Offices Held and Professional Assignments in Professional/Academic Organizations (term, organization, offices held (national, regional, local), and source of funds):

C. Continuing Education Program Participation/ Presentations (e.g., workshops, speeches, CPE needs, etc.)-(title, group, sponsoring agency, date(s), location, and sources of funds):

D. Community Organizations, Board Memberships, and Service Projects (include program presentations)-(date/terms, organization, office(s) held, project(s), program(s) presented, and source of funds):

IV. HONORS RECEIVED OR OTHER ACTIVITIES (not covered elsewhere)