

# Department of Accounting Bylaws

(As Amended on February 23, 2018)

# **Bylaws of the Department of Accounting Faculty Forum and Graduate Faculty Forum**

## **Article I**

### **Faculty Forum and Graduate Faculty Forum**

#### **A. Purposes**

The purposes of the Department of Accounting Faculty Forum and the Graduate Faculty Forum are to assist in governance activities consistent with the Rules and Regulations of the Board of Regents of the University of Texas System. Chapter IV, Section 2.1 states that the institutional faculties shall have a major role in the following areas:

1. General academic policies and welfare
2. Student life and activities
3. Requirements of admission and graduation
4. Honors and scholastic performance generally
5. Approval of candidates for degrees
6. Faculty rules of procedure

#### **B. Membership**

1. Voting members of the Faculty Forum will include the following:
  - a. Full-time faculty holding at least a fifty percent appointment in the Department of Accounting at the rank of Professor, Associate Professor, Assistant Professor, Instructor, Senior Lecturer, Lecturer III, Lecturer II, or Lecturer I.
  - b. Part-time faculty who meet the following criteria regarding faculty service:
    - 1) The appointment has been at least half-time.
    - 2) The appointment has been entirely in the Department of Accounting.
    - 3) A minimum of four semesters of service have been completed. In computing a semester of service, two summer terms of service shall count as one semester.
  - c. Other faculty nominated by the Department of Accounting, and approved by the Faculty Forum membership.
2. Voting members of the Graduate Faculty Forum will include those voting members of the Department of Accounting Faculty Forum who also hold membership as Graduate Faculty in the Department of Accounting and the University of Texas at San Antonio.
3. Nonvoting members of the Faculty Forum and the Graduate Faculty Forum can include others holding faculty appointments in the Department of Accounting. Nonvoting members have the privilege to attend and speak at meetings, but they may not vote. Nonvoting members can include those holding Emeritus appointments, Visiting appointments, Adjunct appointments, or faculty holding joint appointments with other UTSA Colleges where the Department of Accounting portion of the appointment is less than fifty percent. Others, such as staff, students, or members of the larger community, may be invited to attend and speak at meetings, but they may not vote.

C. Powers and Responsibilities

1. The Faculty Forum shall provide oversight for Department of Accounting activities relating to the role attributed to faculty by Chapter IV, Section 2.1 of Regent Rules. It shall receive, review, hear, approve, and forward recommendations to the appropriate governing body. In addition, the Faculty Forum shall:
  - a. Establish rules for the conduct of its business.
  - b. Establish committees of its choosing and assign functions and responsibilities to such committees.
  - c. Approve or disapprove proposals for changes in its own Bylaws and Rules and Regulations.
  - d. Approve or disapprove the addition and removal of undergraduate accounting degree programs and minors and concentrations within the Department of Accounting and make appropriate recommendations about them through the appropriate channels.
  - e. Establish requirements for graduation with Bachelor's degrees from the Department of Accounting, and set requirements for undergraduate accounting degrees within the Department of Accounting, and establish other appropriate academic regulations, and make appropriate recommendations about them through the appropriate channels. Such requirements can include, but not be limited to, determining scholastic standards to be met by undergraduate accounting students in the Department of Accounting; establishing procedures for probation, suspension, reinstatement and other measures related to the maintenance of proper academic standards; establishing criteria for recognition of excellence in accounting student performance through means such as an honor roll, graduation with honors, or other means as seems appropriate.
  - f. Approve or disapprove undergraduate accounting course changes or courses proposed to be offered for credit in the Department of Accounting and make appropriate recommendations about them through the appropriate channels.
  - g. Determine, on the basis of academic work, when and if students are to be recommended for undergraduate accounting degrees and make appropriate recommendations about them through the appropriate channels.
2. The Graduate Faculty Forum shall establish, consider, set, approve, determine, and recommend, as applicable, measures pertaining to the items described in sections "a" through "g" above as they apply to graduate accounting programs and degrees, as well as joint graduate accounting programs and other entities.
3. The Faculty Forum and the Graduate Faculty Forum may, from time to time, create special or ad hoc committees to address and report back on issues of concern or interest. Such special or ad hoc committees must be given a specific charge and a deadline by which the charge must be fulfilled. At such point the committee will be dissolved. In no case will the charge of any ad hoc or special committee conflict or overlap with the

function of one of the Department of Accounting Committees named in Article II of these bylaws.

D. Privileges

It shall be the privilege of the Forums to address themselves to the faculties, students, and staff, to the Dean, to the Provost, to the President, and to other external entities such as the Board of Regents on any matter relating to the University of Texas at San Antonio and its operation.

E. Faculty Forum: Officers and Their Duties

1. The Faculty Forum shall be presided over by the officers elected by a vote of the Forum voting members.
2. Only members of the full-time, voting Faculty Forum are eligible to hold office.
3. Officers shall be elected annually at the fall meetings of the Forum and shall serve from January 1 until December 31 of the following year.
4. Generally the Executive Committee (see Article II) will propose a slate of officers to the members. Members, however, may nominate and elect any eligible Faculty Forum member to an office.
5. The officers of the Faculty Forum and their duties shall be:
  - a. **Chair.** The Chair shall be the presiding officer of the Faculty Forum. In the absence of the chair, the Secretary shall preside. The Chair will consult with the Executive Committee to develop an agenda for each meeting.
  - b. **Secretary.** The Secretary shall be responsible for providing a record of Faculty Forum meetings. Recording or transcription methods may be used in which case the Secretary will be responsible for ensuring that the record presents a fair and accurate account of meetings, though not necessarily complete in every detail. The Secretary shall maintain a current list of Faculty Forum voting members and shall determine prior to any meeting the number necessary to constitute a quorum. The Secretary shall also maintain a current list of voting members of the Graduate Faculty Forum and shall determine prior to any meeting the number necessary to constitute a quorum of Graduate Faculty.
  - c. **Parliamentarian.** The parliamentarian shall rule on matters of procedure at Faculty Forum meetings. The Department Chair's office shall provide the parliamentarian with a recent edition of Robert's Rules of Order to be used as a reference for Forum Procedure.

F. Graduate Faculty Forum: Officers and Their Duties

1. The Graduate Faculty Forum shall be presided over by the officers elected by a vote of the Graduate Faculty Forum voting members.

2. Only members of the full-time, voting Department of Accounting Graduate Faculty Forum are eligible to hold office.
3. Officers shall be elected annually at the fall meetings of the Forum and shall serve from January 1 until December 31 of the following year.
4. Generally the Faculty Forum/Graduate Faculty Forum Executive Committee (see Article II) will propose a slate of officers to the members. Members, however, may nominate and elect any eligible Graduate Faculty Forum member to an office.
5. The officers of the Graduate Faculty Forum and their duties shall be:
  - a. **Chair.** The Chair shall be the presiding officer of the Graduate Faculty Forum. In the absence of the chair, the Secretary shall preside. The Chair will consult with the Executive Committee to develop an agenda for each meeting.
  - b. **Secretary.** The Secretary shall be responsible for providing a record of Graduate Faculty Forum meetings. Recording or transcription methods may be used in which case the Secretary will be responsible for ensuring that the record presents a fair and accurate account of meetings, though not necessarily complete in every detail. The Secretary shall maintain a current list of Graduate Faculty Forum voting members and shall determine prior to any meeting the number necessary to constitute a quorum.
  - c. **Parliamentarian.** The parliamentarian shall rule on matters of procedure at Graduate Faculty Forum meetings. The Department Chair's office shall provide the parliamentarian with a recent edition of Robert's Rules of Order to be used as a reference for Forum Procedure.

G. Regular Meetings

The Faculty Forum and the Graduate Faculty Forum shall conduct at least one regular meeting each long semester unless it determined by the Executive Committee that there are no agenda items to warrant a meeting.

H. Quorum

A quorum shall consist of more than one-third ( $1/3 + 1$ ) of the voting members of the Faculty Forum and Graduate Faculty Forum.

I. Notice of Regular Meetings

The serving Chairs of the Faculty Forum and Graduate Faculty Forum respectively shall distribute written notice or notice by e-mail for regular meetings of both the Faculty Forum and the Graduate Faculty Forum to all members of the respective forums at least five business days prior to the scheduled meeting day.

J. Agenda: Faculty Forum and Graduate Faculty Forum

1. The serving Chairs of the Faculty Forum and Graduate Faculty Forums respectively shall distribute a written agenda for their meetings to all members at least five working days prior to the day on which a regular meeting is scheduled.

2. The Agenda for regular meetings will include the following order of business:
  - a. Call to order
  - a. Review/approve minutes of previous meeting
  - b. Announcements by Chair
  - c. Unfinished business
  - d. Committee reports
  - e. New business
  - f. Adjournment of Faculty Forum (or Graduate Faculty Forum)
3. Conduct of Business:
  - a. The regular order of business may be suspended by an affirmative vote of two thirds (2/3) of the members present.
  - b. Business of the Faculty Forum and the Graduate Faculty Forum shall be conducted using normal parliamentary practices as described below (see Article I., N.). Voting may be conducted using the following procedures: voice vote, raised hand vote, roll call vote, written secret ballot, mail ballot, e-mail ballot or other electronic ballot. Voice vote or raised hand vote shall be the customary practice. A motion shall carry with a favorable vote of: a majority of members voting for a voice vote; a majority of members voting for a raised hand vote; a majority of members voting for a roll call vote; a majority of ballots cast for a written secret ballot; a majority of ballots cast for a mail ballot; a majority of ballots cast for an e-mail ballot; and a majority of ballots cast in other electronic form. Any member of the Forum (Graduate Faculty Forum) may request and obtain a roll call vote for transaction of pending business upon majority vote of the members. A written secret ballot may be requested and obtained by any member of the Forum (Graduate Faculty Forum) upon majority vote approval. A written secret ballot request will have precedent over a roll call vote request. A motion for a mail ballot, e-mail ballot, or other electronic ballot is in order only after a motion has been made and seconded, but before the vote has been called for by the chair of the meeting. A favorable vote of twenty-five percent of the voters present shall be sufficient to carry the motion for a mail ballot, e-mail ballot, or other electronic ballot. The secretary for the meeting shall prepare the mail ballot, e-mail ballot, or other electronic ballot and send it together with brief summaries of arguments on both sides of the question to all voting members of the Forum.

#### K. Special Meetings

Special meetings for the Faculty Forum or the Graduate Faculty Forum may be called by:

1. the respective Chairs of the Faculty Forum or the Graduate Faculty Forum
2. a majority vote of the members of the Faculty Forum or Graduate Faculty Forum
3. a petition signed by at least seven voting Faculty Forum or Graduate Faculty Forum members. Requests for a special meeting shall be made to the Chair and the Secretary. The Chair and the Secretary shall determine whether the criteria for calling a special meeting are met. The Chair shall distribute written notice or notice by email, and

distribute the agenda to Forum members at least five working days prior to the day on which the meeting is to take place.

L. Amendments to Bylaws

1. Members of the Faculty Forum and Graduate Faculty Forum may amend their respective bylaws by a two-thirds (2/3) vote of the voting members. Such a vote may take place at a regular or special meeting, provided the call of the meeting shall have included a copy of the proposed amendment, together with appropriate explanatory materials, and shall have been presented to each member at least fourteen calendar days before the day of the meeting.
2. Votes on amending the Bylaws may be conducted by mail ballot, e-mail ballot or other electronic ballot. When such a process is used amendments will be adopted upon approval by two-thirds of the voting members. A copy of the proposed amendment, together with appropriate explanatory materials shall be presented at least fourteen calendar days preceding such a process.

M. Editorial Changes

When either Forum approves a change to the bylaws, and such changes must be incorporated into this document, it shall be the duty of the Faculty Forum/Graduate Faculty Forum Executive Committee to cause the appropriate editorial changes to be made. The Executive Committee will also notify the faculty about editorial changes. Amendment dates will be noted at the beginning of the Bylaws document. The Faculty Forum/Graduate Faculty Forum Executive Committee shall ensure that an up-to-date copy of the Bylaws is maintained in the Accounting Department office files. The Bylaws maintained on file in the Accounting Department shall be operative. The Committee shall also ensure that hardcopy of the up-to-date Bylaws is available in the Department Chair's office.

N. Parliamentary Practice

The rules contained in the most recent edition of Robert's Rules of Order Newly Revised shall govern both Forums and their committees in all cases to which they are applicable, and in which they are not inconsistent with these Bylaws or any special rules of either Forum.

## **Article II**

### **Department of Accounting Committees**

#### **A. Department of Accounting Committees**

1. Purpose. The purposes of the Department of Accounting committees shall be the development, within their areas of responsibility, of procedures and policies appropriate for the governance of activities of the Department of Accounting. The committees' tasks shall be assigned by the Chairs of the Faculty Forums. Each committee (as identified below in Article II. A. 2.) shall report the results of its deliberations, including approved recommendations, to the appropriate body (Faculty Forum or Graduate Faculty Forum) for consideration.
2. Standing Committees. The committees of the Department of Accounting shall be:
  - a. Faculty Forum/Graduate Faculty Forum Executive Committee (Executive Committee)
  - b. Undergraduate Program Committee
  - c. Masters Degree Programs Committee
  - d. Accounting Ph.D. Program Committee
  - e. Department of Accounting Promotion and Tenure Committee
3. Ad hoc and special committees. The Standing Committees may, from time to time, create special or ad hoc committees to address and report back on issues of concern or interest. Such special or ad hoc committees must be given a specific charge and a deadline by which the charge must be fulfilled. At such point the committee will be dissolved. In no case will the charge of any such committee conflict or overlap with the function of one of the other Department of Accounting Committees named above.
4. Election and terms of office. Elections, assignments, and appointments to Department of Accounting committees should take place during the first month of each fall semester. Each member shall serve a term of two years. With the exception of the term of office for the members of the Faculty Forum/Graduate Faculty Forum Executive Committee, terms of office for committees shall begin immediately upon election. The term of office for the members of the Faculty Forum/Graduate Faculty Forum Executive Committee shall begin January 1 of the calendar year following the fall election. All terms will be staggered such that approximately half the members begin their terms each year.
5. Quorum. For all Committees except the Department of Accounting Promotion and Tenure Committee, a quorum shall consist of one-half plus one ( $1/2 + 1$ ) of the committee members. For the Department of Accounting Promotion and Tenure Committee, a quorum shall consist of three-fourths ( $3/4$ ) of those members serving on the committee.

#### **B. Faculty Forum/Graduate Faculty Forum Executive Committee**

1. Membership. The Executive Committee shall be composed of at least three representatives from the Department of Accounting who are full-time faculty members



and members of the Faculty Forum. Representatives must not hold administrative appointments such as Associate Dean or Department Chair. The Department Chair or a representative named by the Department Chair shall serve on the committee ex-officio without vote. The Executive Committee may invite other University officials, administrators, or faculty to attend meetings. Such invitees shall attend without vote.

2. Officers. The Executive Committee shall elect a Chair from its membership.
3. Function. The Executive Committee shall be available to consult with the Department Chair on matters considered to be important to the faculty, and represent faculty issues to the Department Chair. These issues can include, but not be limited to, discussion of the Department of Accounting budget, the allocation of resources including faculty lines, available pool of merit money within the department, and other issues affecting faculty and their role in shared governance. The Executive Committee will consult with the Chairs of the Faculty Forum and Graduate Faculty Forum to develop an agenda for the respective Forum meetings. The Executive Committee will develop a slate of nominations for the officer positions of the Faculty Forum and Graduate Faculty Forum and present those nominations to both Forum memberships.

C. Undergraduate Programs Committee

1. Membership. The Undergraduate Programs Committee shall be composed of at least three-representatives from the Department of Accounting. The Department of Accounting faculty shall determine its representatives from its voting members of the Faculty Forum. Associate and Assistant Deans may not serve as faculty representatives. The Department Chair may appoint up to two additional members from among voting members of the Department of Accounting faculty forum whose primary assignment designation is faculty and not administration. The Department Chair shall serve on the committee ex-officio without vote.
2. Officers. The members shall elect a chair each year. The Chair of the Department Undergraduate Programs Committee shall also serve as the Department representative on the College of Business Undergraduate Programs Committee.
3. Responsibilities. The Accounting Department Undergraduate Programs Committee shall engage in activities to ensure the highest academic quality for the Accounting undergraduate program.

The Accounting UPC shall implement an assurance of learning program for all undergraduate degree, major and certificate programs within the department. In support of the assurance of learning program the Accounting UPC shall develop and recommend program goals and student learning outcomes. The UPC shall develop and maintain assessment plans for all programs and review assessment results. The UPC shall develop improvement plans based on assessment results and relevant information and monitor the implementation of all program improvements.

The UPC shall routinely review the requirements for all Accounting undergraduate programs and recommend changes when appropriate. The UPC shall remain informed of current accreditation rules of the AACSB and other appropriate accrediting bodies. It shall determine the adequacy of programs and course offerings. The UPC shall review and recommend new courses for inclusion in the undergraduate catalog. It shall also recommend revisions to catalog descriptions of current undergraduate courses. Recommendations and proposals shall be forwarded to the Accounting Department faculty forum for appropriate consideration and disposition.

The UPC shall recommend academic policy changes required to ensure successful conduct of department undergraduate programs. Additionally, the UPC may participate in additional activities related to student recruitment, admissions, retention, advising, placement, and alumni relations. The recommendations of the committee shall be submitted to the Accounting Department Faculty Forum for consideration and disposition. The Undergraduate Programs Committee shall establish policies for the review of student appeals for academic probation and dismissal.

4. Ad Hoc and Special Committee Membership Requirements. The Undergraduate Programs Committee, by the vote of the majority of members, may create one or more ad hoc or special committees which, in turn, may carry out a specific charge as assigned by the Undergraduate Programs Committee. The charge to such special or ad hoc committees must fit within the boundaries of the Undergraduate Programs Committee's overall charge. If the Undergraduate Programs Committee chooses to form an ad hoc or special committee, all members must be voting members of the Department of Accounting Faculty Forum.

D. Master's Degree Programs Committee

1. Membership. The Master's Degree Programs Committee shall be composed of at least three representatives from the Department of Accounting. The faculty shall determine its representatives from its voting members of the Graduate Faculty Forum. Associate and Assistant Deans may not serve as department representatives. The Department Chair may appoint up to two additional members from among voting members of the Department of Accounting Graduate Faculty Forum whose primary assignment designation is faculty, not administration.
2. Officers. The members shall elect a chair each year.
3. Function. The Master's Degree Programs Committee shall make academic policy and curriculum recommendations for, and have authority over all Accounting Master's Degree Programs and degrees. It shall consider proposals for new and modified courses, degree requirements, and concentration requirements. It shall keep itself informed on current accreditation rules of AACSB and other appropriate accrediting bodies. It shall determine the adequacy of course offerings and concentrations. It shall make recommendations regarding policies addressing admissions and reinstatements to the

Accounting Master's Degree programs, and it shall make recommendations regarding candidacy for those degrees. The Master's Degree Programs Committee shall have no authority over multidisciplinary graduate programs in which the College participates. Such multidisciplinary or departmental graduate programs shall report to the Department of Accounting Graduate Faculty Forum.

4. Ad Hoc and Special Committee Membership Requirements. If the Master's Degree Programs Committee chooses to form an ad hoc or special committee, all members must be voting members of the Department of Accounting Graduate Faculty Forum.

E. Accounting Ph.D. Program Committee

1. Membership. The Accounting Ph.D. Program Committee shall be composed of all Department of Accounting faculty members who served as instructor of record for a 7000-level doctoral course in the Department of Accounting within the past 3 years. The Department Chair may appoint up to two additional members from among the Department of Accounting faculty who are voting members of the Graduate Faculty Forum.
2. Officers. The members shall elect a chair each year.
3. Quorum. A quorum shall consist of one-half plus one ( $1/2 + 1$ ) of the committee members.
4. Function. The Accounting Ph.D. Program Committee serves as the Ph.D. Program Committee for the Accounting Doctoral program. The Accounting Ph.D. Program Committee shall provide overall guidance for academic policy as it pertains to the Accounting Doctoral program. Such guidance will include, but not be limited to, curriculum coordination, content and administration of comprehensive examinations, proposals for new and modified courses, degree requirements, and major area requirements for the Accounting Doctoral program. It shall keep itself informed on current accreditation rules of AACSB and other appropriate accrediting bodies. It shall help ensure the adequacy of course offerings in the major areas. It shall develop and monitor general policies addressing admissions and reinstatements to the Accounting Doctoral program, and it shall consider recommendations regarding candidacy for those degrees. It shall receive, hear, and review recommendations and proposals pertaining to Accounting Doctoral curriculum issues. The Accounting Ph.D. Program Committee shall concern itself with, and provide oversight of other activities appropriate to ensuring a high quality accounting doctoral program. Such activities can include, but not be limited to, doctoral student recruitment, admissions, retention, advising, placement, and alumni relations. The Accounting Ph.D. Program Committee will also nominate a Qualifying Examination Committee (QEC) with expertise in the student's declared area of emphasis. The QEC will be responsible for the preparation, administration, and evaluation of the Comprehensive Exam.
5. Ad Hoc and Special Committee Membership Requirements. The Ph.D. Program Committee, by the vote of the majority of members, may create one or more ad hoc or

special committees which, in turn, may carry out a specific charge as assigned by The Ph.D. Program Committee. The charge to such special or Ad Hoc committees must fit within the boundaries of The Ph.D. Program Committee's overall charge. If the Accounting Ph.D. Program Committee chooses to form an ad hoc or special committee, all members must be voting members of the Department of Accounting Graduate Faculty Forum.

F. Department Promotion and Tenure Committee

1. Membership. The Department Promotion and Tenure Committee shall be composed of representatives from the Department of Accounting. The faculty of the Department of Accounting shall determine its representatives, but all representatives must be faculty tenured in the Department of Accounting except as noted below for certain circumstances involving promotion to Professor. Members of the Committee shall not hold administrative appointments such as Associate Dean or Department Chair. The Department Chair may appoint one additional member from outside the Department of Accounting to participate in promotion and tenure deliberations. The additional member must be a tenured faculty member at The University of Texas at San Antonio (UTSA) and his/her faculty appointment must be more than fifty percent in a College at UTSA other than the College of Business Administration. In cases of promotion to the rank of Professor the Promotion and Tenure Committee shall consist only of faculty holding the rank of Professor.
2. Officers. The members shall elect a chair each year.
3. Function. The committee shall advise the Department Chair on matters of promotion and tenure in the Department of Accounting. (See special quorum requirements in Article II, A., 5.)
4. Ad Hoc and Special Committee Membership Requirements. The Department Promotion and Tenure Committee, by the vote of the majority of members, may create one or more ad hoc or special committees which, in turn, may carry out a specific charge as assigned by the Department Promotion and Tenure Committee. The charge to such special or Ad Hoc committees must fit within the boundaries of the Department Promotion and Tenure Committee's overall charge. If the Department Promotion and Tenure Committee chooses to form an ad hoc or special committee, all members must be voting members of the Department Promotion and Tenure Committee.

### Article III

#### Implementation

These Bylaws shall be implemented by the Department of Accounting at the start of the first long semester after their adoption.

#### Department of Accounting Governance Structure

