OPERATING RULES AND PROCEDURES

School of Accountancy
College of Business and Economics
University of Kentucky

INTRODUCTION

These Rules of Procedure are intended to be consistent with the Governing Regulations and the Administrative Regulations of the University of Kentucky and the laws of the Commonwealth of Kentucky and of the United States of America. In the event that these rules of procedure are inconsistent or contrary to the above-mentioned regulations and laws, then those regulations and laws control.

ARTICLE 1. ORGANIZATION AND MEETINGS

Section 1.1 SCHOOL FACULTY AND PERSONNEL

1.1.1 The Faculty of the Von Allmen School of Accountancy includes all full-time personnel of the school having the academic rank of instructor or higher.

1.1.2 Unless specified otherwise in these rules and procedures or unless prohibited by other University regulations, voting privileges are extended to all members of the Faculty of the School.

1.1.3 School Personnel includes all full-time and part-time personnel of the School.

Section 1.2 MEETINGS

1.2.1 Regular meetings of the School Faculty shall be held at least once each semester. Special meetings of the Faculty may be held at the call of the Director or on petition from one-fourth of the membership.

1.2.2 Notification of all meetings of the School Faculty shall be given by memorandum to the members. Such notification shall be given at least one week in advance of the meeting and shall include the agenda of the meeting. Any change in School policy not previously listed on such agenda shall not be brought to a vote until the next meeting of the Faculty.

1.2.3 A quorum shall consist of a majority of the voting members of the School Faculty. In all parliamentary questions not otherwise provided for, Robert's Rules of Order shall apply.
1.2.4 The Director shall appoint a secretary for purposes of the recording, preparation, and distribution of the minutes of school meetings. Copies of the minutes shall be distributed to all members of the School Faculty and shall be made part of the School Record.

1.2.5 The Director will preside over all School meetings except as may be delegated by the Director or stipulated otherwise by these Rules and Procedures.

ARTICLE 2. ADMINISTRATION

Section 2.1 ADMINISTRATIVE STRUCTURE AND STANDING SCHOOL COMMITTEES

2.1.1 The administrative organization of the School consists of the Director, the Directors of Graduate Programs, the Coordinator(s) of Undergraduate Programs, and the Chairs of the key committees within the school. The key committees are the Graduate Studies Committees and the Undergraduate Studies Committee.

2.1.2 The Director is the chief executive officer of the School. The authority of the Director is exercised with the assistance of the Directors, Coordinators, committees, and with the Faculty of the School. Subject to University policy and to School policy and rules as determined by the faculty, the Director is responsible for the administrative affairs of the School.

2.1.2.1 The Faculty of the School shall be actively involved in the selection, review and evaluation of the Director according to the guidelines and procedures established by the University and those adopted by the Faculty of the School.

2.1.2.2 The Director shall be assisted in carrying out administrative tasks by the Directors of Graduate and Undergraduate Studies and Program/Course Coordinators.

2.1.2.3 The Director is responsible for recommendations on the appointment of new members of the School, reappointments, terminal appointments, decisions not to reappoint, and post-retirement appointments, as specified in GR VII B.5. All tenured faculty shall be consulted on such issues. Also, all full-time non-tenured faculty members area who have been members of the School for two years shall be consulted. (See GR VII B.5.)

2.1.2.4 The Director is responsible for recommendations on promotion and the granting of tenure. Procedures and criteria used in preparing the recommendations shall be those established by the University and the tenured Graduate Faculty of the School. The procedures must include consultation with the tenured members of the School with equal or higher rank. All recommendations on matters of promotion and tenure must include the written judgment of each consulted member of the School along
with the recommendations of the Director. All faculty members with tenure shall be consulted on
recommendations for granting of tenure. Faculty members without tenure shall not be consulted on
recommendations for granting of tenure. Faculty members on approved leave of absence or with a
primary administrative, service, or other assignment outside the department may, but are not required to,
provide written judgments on recommendations.

2.1.2.5 The Director is responsible for reaching agreement with each faculty member on the alloca-
tion of faculty time as officially reported to the University via distribution of effort agreement. The
responsibility lies in ensuring fair and equitable allocation of effort for the individual and in comparison
with other faculty as well as compliance with University, College, and School rules and policies.

2.1.2.6 The Director is responsible for the periodic evaluation of School faculty and for making
recommendations on salaries and salary changes by procedures and criteria established by the University
and the Faculty of the School. The Director is responsible for insuring fair and equitable treatment of
faculty.

2.1.2.7 The Director is responsible for submitting budget requests for the School. The Director is
responsible for administering the budget.

2.1.2.8 The Director represents the School. On all issues where the opinion of the Director differs
from that of the majority of the School, the Director must communicate the School’s opinion as well as
his/her own and stating his reasons for differing from the School’s opinion. The Faculty of the School
shall be given a copy of this communication.

2.1.2.9 The Director is appointed by the Dean for a term not to exceed four academic years. On the
approval of at least a majority of the School Faculty, the Director may be reappointed for up to an
additional four years. A person may serve as Director or Acting Director for a maximum of eight years
out of any twelve consecutive years.

2.1.3 The Directors of Graduate Programs and Undergraduate Program/Course Coordinators shall
be appointed by the Director after consultation with the faculty. The Director shall recommend the
appointment of the DGS of the Master’s in Accountancy Program to the Dean of the Graduate School.

2.1.3.1 The Directors of School Graduate Programs have the responsibility of coordinating all
activities pertaining to graduate study in their respective program such as recruiting, admissions, course
offerings, comprehensive examinations, etc. They represent their respective Programs on the College
Policy Committees and Chair the School’s Graduate Studies Committees (the Ph.D. and MS Policy
Committees).

2.1.3.2 The Directors of the School Graduate Programs have the responsibility for advising all graduate
students who do not have an advisory committee. Advisory Committee Chairs advise all doctoral stu-
dents whose committees they chair.

2.1.3.3 The Coordinators of Undergraduate Programs are responsible for coordinating the advising
for all students who are pursuing an undergraduate major in the area. The Director of the School shall
appoint additional advisors in an equitable manner to assist the Coordinators in advising duties. All full-time faculty shall participate in the undergraduate advising function. The Principal Coordinator will also Chair the Undergraduate Studies Committee of the School and serve on the College Undergraduate Studies Committee.

2.1.4 The following standing committees will be formed according to the provisions of these Operating Rules and Procedures.

a. Undergraduate Studies Committee
b. MS Policy Committee
c. Ph.D. Policy Committee

2.1.4.1 The Undergraduate Studies Committee shall consist of at least three members of the School Faculty in addition to the Chair. Appointments to the committee shall be made by the Director for a term of one academic year. Reappointments for additional one-year terms are possible. Committee responsibilities include those issues relevant to undergraduate instruction including approval, oversight and review of the undergraduate program requirements and courses.

2.1.4.2 The MS Policy Committee shall be chaired by the DGS of the MS Program and will be selected from the faculty that teach in the Program. Appointments to the committee will be made by the Director in consultation with the DGS. Appointments are for one year. Reappointment for additional one year terms are possible. Committee responsibilities include those issues relevant to the administration and operation of the MS Program including admissions, curriculum, and placement.

2.1.4.3 The Ph.D. Policy Committee shall be chaired by the Director of that Program and will be selected from members of the School Faculty that are actively involved in the Program. Appointments to the committee shall be made by the Director in consultation with the Director of the Program. Appointments are for one year. Reappointments for additional one-year terms are possible. Committee responsibilities include those issues relevant to the Ph.D. program including approval, oversight and review of the graduate program requirements and courses.
Section 2.2 GENERAL PROVISIONS FOR COMMITTEES

2.2.1 Notification of membership on committees shall be distributed to the Faculty within thirty days of the beginning of the Fall Semester.

2.2.2 Faculty members with one-half or more of their duties in College or University administration shall not serve as regular committee members for standing committees except as noted in the School Rules and Procedures. Such faculty may serve as ex-officio committee members.

2.2.3 Additional ad hoc committees may be established as necessary by the Director or elected by the faculty to carry out the activities of the School or advise the Director on issues.

2.2.4 Each standing committee shall meet at least once each semester.

2.2.5 All committee meetings shall be open to any member of the School Faculty unless otherwise indicated in the Operating Rules and Procedures.

2.2.6 All committee meetings shall be conducted in a democratic manner with each official committee member having one vote and passage of motions requiring a simple majority of the votes cast.

Section 2.3 POLICY

The Director shall be responsible for keeping a current compilation of the School’s policies. These shall consist of all continuing School policy decisions which do not amend the School Rules and Regulations.

Section 2.4 ELECTIONS AND VOTING

2.4.1 All elections to elected positions shall be done by secret ballot by the eligible faculty members. If no candidate receives a majority on the first ballot, a run-off of the two top candidates will be held.

2.4.2 Voting on issues may be by show of hand. However, a secret ballot may be called for by any member of the eligible voters.
ARTICLE 3 ACADEMIC PROGRAMS

Section 3.1 STATEMENT OF PROGRAMS.

The statement of the programs of the Von Allmen School of Accountancy are available in the current University of Kentucky Catalogue.

Section 3.2 CHANGES IN PROGRAMS, COURSE OFFERINGS OR COURSES.

3.2.1 Changes to the undergraduate course offerings or degree programs are to be made as follows: Faculty member sponsoring the proposal submits the proposal to the School Undergraduate Studies Committee. The committee has thirty days to present the proposal to the School faculty along with its recommendation to the faculty. The faculty shall act upon the proposal within thirty days. The Director forwards the approved proposal to the Dean's office for College committee and faculty approval and for distribution to the appropriate University Committee.

3.2.2 Changes to the graduate course offerings or degree program is to be made as follows: Faculty member sponsoring the proposal submits the proposal to the appropriate committee (MS or Ph.D. Policy Committee). The appropriate committee has thirty days to present the proposal to the School faculty. The faculty shall act upon the proposal within thirty days. The Director forwards the approved proposal to the Dean's office for College committee and faculty approval and for distribution to the appropriate University committee.

3.2.3 All course proposals or course changes for which graduate credit may be received must be approved by the appropriate Graduate Policy Committee(s).

Section 3.3 SCHEDULING AND STAFFING OF COURSES

3.3.1 The Director is responsible for scheduling classes after consultation with the faculty on teaching desires and times. In the event of conflict in teaching assignments or schedules, priorities are to be based upon rank and then seniority.

3.3.2 Courses are to be staffed according to established priorities.
3.3.2.1 Graduate courses (numbered 500 and above)
   a. by full-time departmental faculty who are full or associate members of the Graduate Faculty; then
   b. by full-time departmental faculty with terminal degree; then
   c. by part-time departmental personnel with terminal degree, then
d. emergency.

3.3.2.2 Undergraduate courses (numbered 400 - 499)
   a. by full-time departmental faculty with terminal degree; then
   b. by full-time departmental personnel who are current ABD's; then
   c. by full-time departmental personnel, then
d. by part-time departmental personnel with terminal degree, then
e. by part-time departmental personnel: with terminal degrees, or are ABD, or
   have relevant professional academic qualifications; or who are doctoral students; then
f. emergency.

3.3.2.3 Undergraduate courses (numbered 300 - 399)
   a. by full-time departmental faculty with terminal degree; then
   b. by full-time departmental personnel who are currently ABD; then
   c. by full-time departmental personnel, then
d. by part-time departmental personnel: with terminal degrees, or are ABD, or
   have relevant professional academic qualifications; or who are doctoral students; then
e. emergency.

3.3.2.4 Undergraduate courses (numbered 0-299)
   a. by full-time departmental faculty with terminal degree, then
   b. by full-time departmental personnel who are current ABD's, then
   c. by full-time departmental personnel, then
d. by qualified doctoral students, then
e. by part-time departmental personnel: with terminal degrees, or are ABD, or
   have relevant professional academic qualifications; then
f. by part-time departmental personnel with Master's degree; then
g. emergency.
ARTICLE 4. PERTAINING TO THE OPERATING RULES AND PROCEDURES

Section 4.1 PRIORITY

No rule or procedure of these Operating Rules and Procedures shall be in conflict with College or University Rules and Regulations.

Section 4.2 PROCEDURE FOR AMENDMENT

4.2.1 Any member of the School Faculty may initiate an amendment by distributing copies of the proposal at any regular meeting of the Departmental Faculty. Such distributions shall constitute a first reading of the amendment. Proposals shall be clearly labeled as PROPOSED AMENDMENT.

4.2.2 The amendment becomes part of the Operating Rules and Procedures if ratified by majority vote of the School Faculty attending the next regular meeting.

Section 4.3 REVIEW

The School shall formally consider the question of Operating Rules and Procedure review at intervals no greater than five years. At any time within such intervals the Director may appoint an ad hoc review committee, which shall make a report on the question to the Faculty.

Section 4.4 RATIFICATION

These Operating Rules and Procedures shall be considered ratified when accepted by a vote of the majority of the faculty at a regular faculty meeting. The document becomes effective upon ratification and with approval of the Chancellor of the University.

Section 4.5 UPDATING

Amendments to the Operating Rules and Procedures shall be included at their proper place in the document, rather than added serially at the end. All wording which has been removed from the document by Amendment shall be deleted from the updated copies. All wording added by amendment shall be so identified in updated copies of the document by being underlined, and the date of the amendment shall be indicated in parentheses following the underlined provisions.
Section 4.6 DISTRIBUTION

Each member of the Faculty shall be given a copy of the Operating Rules and Procedures. It shall be the responsibility of the Director of the School to keep the Operating Rules and Procedures updated. Updated versions shall be distributed to the faculty.

These Rules of Procedure have been created and approved by the faculty of this School, pursuant to the authority granted by the Administrative and Governing Regulations of the University of Kentucky. These rules do not become effective until and unless approved by the Dean and Chancellor as indicated by their signatures below. Any modification to these rules must also be approved by the Dean and Chancellor before the modifications take effect. These rules contain a total of 9 pages, each of which are initialed and dated by the undersigned persons. A current copy of the approved rules for this School is available in the office of the area coordinator, the Director of the School, the Dean of the College, and the Chancellor’s office.

___________________________________________________________  __________
Director (indicating approval by the faculty)
Date

___________________________________________________________  __________
Dean of the College of Business and Economics
Date

___________________________________________________________  __________
Chancellor of the University of Kentucky
Date