MEMO TO: Siva Balasubramanian, Acting Dean
        College of Business and Administration

FROM: John S. Jackson
        Interim Chancellor

SUBJECT: Operating Paper of Accountancy

June 16, 1999

The final draft of the Operating Paper for the School of Accountancy has now been reviewed. With this memo I approve it for use in the unit with the exception of the merit plan which has to be approved in the College paper since it was incorporated by reference here.

Thank you for your cooperation and hard work in developing this document under the SIUC/Faculty Association contract.

JSJ:ep

c: Allan L. Karnes
    Thomas F. Guernsey
    Margaret E. Winters
    Kay Carr
OPERATING PAPER

SCHOOL OF ACCOUNTANCY

SOUTHERN ILLINOIS UNIVERSITY AT CARBONDALE

April, 1990

AMENDED:

Fall 1998
Spring 1999

Preamble

To supplement the By-Laws and Statutes of the Board of Trustees and the policies set forth by the University and the College of Business and Administration, the School of Accountancy, hereafter referred to as the School, adopts this Operating Paper to set procedures by which the School faculty will govern itself internally. Policies and procedures as established in this Operating Paper enfranchise the faculty to work together democratically, sharing responsibility and authority to develop the highest standards of professionalism and teaching of accountancy at Southern Illinois University at Carbondale.
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Article I. The Faculty

A. General Faculty

The faculty of the School comprises all persons who hold the rank of professor, associate professor, assistant professor, instructor or lecturer employed on a full-time or part-time basis by the University and holding an appointment in the School. Those persons who have emeritus status, or hold adjunct or visiting positions are also included.

B. Graduate Faculty

The graduate faculty of the School includes those faculty members who have been approved by the University for graduate faculty status.

C. Voting Members

The voting members of the School include only those faculty who hold a full-time appointment with the University and who hold the rank of professor, associate professor, assistant professor, instructor, or lecturer.

1. In matters pertaining to general policy and School business, all voting members possess the privilege of one vote.

2. In matters pertaining to promotion (in accordance with University promotion policy), the privilege of one vote, cast by secret ballot, is restricted to all tenured faculty possessing a professional rank higher than that of a proposed candidate for promotion.

3. In matters pertaining to tenure (in accordance with University tenure policy), the privilege of one vote, cast by secret ballot, is restricted to all faculty possessing tenure.
Article II. Organization

Organization Chart

Director

Steering Committee

Faculty

Faculty Secretary

Curriculum Committee

External Relations Committee

Undergrad. Program Coordinator

Masters Program Coordinator

Doctoral Program Coordinator

Programmatic Areas (Financial, Managerial, Auditing, Taxation, Information Systems)

Board of Advisors
Solid lines indicate an authority relationship; dashed lines indicate an advisory relationship.
Section I. Lines of Authority to the Director

A. The Director of the School

1. Duties and Responsibilities

a. Acts as the official spokesperson of the School.

b. Represents the mission and interests of the School to the Dean of the College of Business and Administration, the upper administration of the University and the community-at-large. Prepares the School's mission and goals statement annually.

c. Ensures that teaching, research and service activities of the School are in accord with the objectives of the School, College and University.

d. Ensures that all procedures employed in the decision-making process for promotion, tenure and merit salary increases are in agreement with the policies and standards established by the School, College and University.

e. Ensures, through a continuous process of review and improvement, that the curricula of the School meets the professional standards required in all areas of programming.

f. Acts as Fiscal Officer to prepare and administer each fiscal year budget in terms of the needs priorities and objectives of the School, College and University.

g. Ensures that all procedures employed in recruitment and hiring of new faculty are based on programmatic needs and are in agreement with affirmative action policies of the University.
h. Assumes responsibility for the management of the School's office and the supervision of Civil Service staff.

I. Designates a substitute when absent from duty.

j. Presides over General Faculty Meetings.
k. Convenes a General Faculty Meeting six weeks after the beginning of the Fall term and again sometime during the Spring term to review the progress, accomplishments and goals of the School.

l. Calls General Faculty Meetings, upon recommendation of the Steering Committee, as the need arises.

m. Assists the Chair of the School's Board of Advisors in administering and implementing the functions of the Board according to its By-Laws.

n. Plans and presides over the School's annual spring banquet.

o. Works with the External Relations Committee and the School's Board of Advisors to prepare a fund-raising plan once a year, submits the plan to the faculty and the Advisory Board for approval, and executes the approved plan with the assistance of the Board and through The Accounting Circle.

p. Cultivates and maintains collegiate relationships with other departments in the College of Business and Administration.

q. Informs the Steering Committee of any period in which the Director will be absent from duty.

r. Has responsibility for the administration of the Internship Program.

s. Appoints a Faculty Advisor to student organizations within the School.

t. Appoints faculty to conduct business of the School other than that specified in this document, as the need arises.
u. Cultivates relations with alumni and friends of the School and professional organizations.

v. Carries out responsibilities as specified elsewhere in the University and College documents and as they arise.

w. Prepares an Annual Report of the School's activities and distributes the Report to interested parties and friends of the School.

2. Performance Review and Evaluation

a. The performance of the Director is to be reviewed and evaluated at least once every three years. This review is conducted under the direction of the Dean, College of Business and Administration, according to established College and University procedures. The faculty of the School provides a critical and informative function in the review process.

b. The faculty of the School may petition the Dean for a separate review. A vote representing two-thirds (2/3) of the faculty is required in support of this petition. In the review process, and at the discretion of the Dean, the faculty will act in an advisory capacity only.

c. The Dean shall provide the faculty with the outcome of the review in a formal report distributed no later than April 15 of the academic year in which the review takes place. The faculty shall meet between April 25 and May 10 to discuss the Director's performance and whether the Director should continue as the Director of the School. The faculty shall vote, by secret ballot, its confidence in the Director to continue in the capacity of Director of the School. The chairperson of the Curriculum Committee shall call and preside over the faculty meeting, and the Curriculum Committee shall have sole responsibility for conducting
the secret ballot. The outcome of the vote shall be reported to the faculty and forwarded to the Dean.

d. The vote of the faculty is advisory to the Dean. In the rare case the Dean decides not to follow the recommendation of the faculty, the Dean shall meet with and provide the faculty with clear and convincing evidence upon which the decision is based. The faculty may, by majority vote, appeal the decision of the Dean to the Provost.

3. Financial Disclosure

The Director shall report yearly to the faculty a detailed accounting of funds flowing into and out of the School during each fiscal year. As of the date of this Operating Paper, operating funds are kept in three accounts: SIUC Foundation--School of Accountancy Development Fund, SIUC Foundation--Accounting Circle, and SIUC 6-Ledger Account. The report shall detail the flows into and out of all accounts maintained by and for the School, and of any future accounts added to finance the School's operations. The report shall be distributed at the end of each fiscal year and presented to the faculty at the fall general faculty meeting. Disclosures of financial information shall include, but not necessarily be limited to, the following items.

a. Statements of the source and applications of funds raised from external sources. The statements shall also be disclosed in the School's Annual Report.

b. The amount of the College operating budget allocated to the School.

c. The disposition of monies in State accounts, specifically detailing, but not limited to, monies spent for travel. This disposition here
refers to all 2-ledger and 4-ledger accounts of the School.

d. A separate disclosure of any single expenditure and/or encumbrance from external and/or State funds amounting to more than $1,200 for a single faculty member, including the Director.

e. A separate statement of travel and continuing education expenditures by individual faculty members.

B. School Steering Committee

1. Membership. The School Steering Committee shall have no fewer than three members: The Director and two members of the faculty. The School Steering Committee shall be chaired by the Director of the School. The Voting Faculty shall elect the remaining two members.

2. Term. The members of the Steering Committee shall serve one year terms.

3. Duties and Responsibilities.

a. Establish the policy for determining priorities for faculty travel before the first Fall faculty meeting, and report the policy at the first Fall faculty meeting.

b. Meet when convened by the Director or upon the request of any member of the Steering Committee.

c. Act as liaison between the faculty and the Director.

d. Evaluate and recommend action on faculty and student concerns that originate in the programmatic areas.

e. Recommend items for inclusion on the agenda of General Faculty Meetings.
f. Implement projects and assignments as designated by the Director.

g. Keep faculty members in programmatic areas informed of business conducted by the College's Steering Committee.

h. When circumstances require, recommend the formation of ad hoc committees.

i. Advise the Director and the faculty on College and University issues.

j. Conduct an annual review of the text of the operating paper. If appropriate, report all items for possible change to the faculty for consideration and action.

k. Maintain an updated copy of the operating paper.

l. Assist individual faculty and School committees in the preparation and presentation of resolutions to be submitted for faculty consideration and action.

m. Inform candidates for promotion and/or tenure of University, College, and School policies and procedures pertaining to promotion/tenure. In an advisory capacity only, assist the Director and the candidates in the preparation of promotion and/or tenure documents.

n. Conduct an annual review of policies and procedures pertaining to promotion and/or tenure. If appropriate, make recommendations for revisions.

o. Assist in the recruiting of faculty and staff.

Section II. Lines of Authority to the Faculty

A. Program Coordinators
1. Undergraduate Programs

A tenured or tenure-track faculty member who holds a rank of assistant professor, associate professor, or professor shall be elected by the Faculty to serve as Undergraduate Programs Coordinator. The term shall coincide with the term requirements for membership on the College's Undergraduate Curriculum Committee. Duties include:

a. Coordinate all matters pertaining to undergraduate programming and scheduling with the Director, Assistant Dean for Student Affairs, Undergraduate Curriculum Committee, general faculty, and undergraduate students of the School.

b. Serve as liaison between School and College and between School and the Office of Admissions and Records.

c. Review and approve Undergraduate Catalog information and all other published materials that represent undergraduate programming.

d. Assist in Administering policy and procedures regarding admissions, retention, graduation and class scheduling, consulting with the Curriculum Committee regarding special situations.

e. Maintain undergraduate alumni files.

f. Recommend policy and procedure in matters involving recruitment, admissions, retention and graduation for all students.

g. Assist the Masters Program Coordinator in coordinating applications to graduate programs.

h. Serve as the School's representative to the College's Undergraduate Curriculum Committee.
I. Inform and assist undergraduate students in career planning.

j. Advise undergraduate majors in cooperation with the College's undergraduate advisement office, and assist with advisement of graduate majors, should the need arise.

2. Masters Programs

A tenured or tenure-track faculty member who is a member of the Graduate Faculty shall be elected by the Faculty to serve as the Coordinator of Masters Programs. The term shall coincide with the term requirements for membership on the College's Masters Program Committee. The Coordinator shall also hold the title of Director of the Masters of Accountancy Program. The duties of the Coordinator pertain to prospective and current candidates for a Master's degree. Unless specified otherwise, they do not extend to students pursuing a doctoral degree. These duties include:

a. Coordinate all matters pertaining to Master's degree programming with the Director, COBA's Masters Programs Committee, Graduate Faculty and graduate students in the School.

b. Serve as the School's representative to the College's Masters Program Committee.

c. Serve as the liaison officer between the School and the Graduate School in all matters pertaining to graduate education.

d. Execute procedures and maintain records pertaining to graduate recruitment, advisement, scheduling, retention and graduation.

e. Consult with each Programmatic Area on matters pertaining to graduate programming and graduate students in his or her area.
f. Assist the Director in recommending individuals to the College for graduate assistantships.

g. Direct procedures for the selection and nomination of graduate students for Graduate Fellowships.

h. Develop and maintain procedures for continuous follow-up of alumni, in cooperation with the External Relations Committee.

i. Inform and assist graduate students in career planning in cooperation with the Career Planning and Placement Center.

j. Review and approve Graduate Catalog information and all other published materials that represent graduate programming, including doctoral coursework.

k. Call and chair Graduate Faculty meetings in cooperation with the Director.

l. Make admission decisions concerning applicants to the Masters of Accountancy Program who meet minimum admission requirements of the School.

m. Engage in the recruiting of students for the Masters Program, which typically includes the preparation of mailings and campus visits.

3. Doctoral Programs

A tenured or tenure-track faculty member who holds a rank of associate professor or professor shall serve as the School's Coordinator of Doctoral Programs. The faculty elects the Coordinator to a two-year term. Duties include:

a. Coordinate all matters pertaining to doctoral degree programming with the Director, the College's Doctoral Program Committee, Graduate Faculty and doctoral students in the School.
b. Serve as the School's representative to the College's Doctoral Program Committee.

c. Maintain continuous follow-up of alumni.

d. Serve as the liaison officer between the School and the Director of Doctoral Program for the College in all matters pertaining to doctoral education.

e. Execute procedures and maintain records pertaining to graduate recruitment, advisement, scheduling, retention and graduation.

f. Consult with each Programmatic Area on matters pertaining to doctoral programming and doctoral students in that respective area.

g. Assist the Director in identifying individuals for graduate assistantships.

h. Direct procedures for the selection and nomination of graduate students for Doctoral Fellowships.

I. Inform and assist doctoral students in career planning and placement.

j. In conjunction with the School's Director and the College of Business and Administration's Director of the Doctoral Program, review and approve Graduate Catalog information and all other published material that represents doctoral programming.

k. Make admission decisions concerning applicants to the doctoral program who meet minimum admission requirements of the School.

l. Coordinate activities that promote a research environment within the School, through "brown bag" meetings of doctoral students and faculty and colloquiums.
B. Standing Committees

1. Curriculum Committee

The Curriculum Committee will be comprised of the program (undergraduate, masters, doctoral) coordinators. Each year, the chair is elected from the membership. Although the Director may not be a member of the Committee, the Committee should work closely with the Director in carrying out its duties and responsibilities. Duties and responsibilities include:

a. Acting on matters directed to the attention of the committee by the program coordinators, the Director, or the faculty.

b. Reviewing undergraduate and graduate curriculum, and recommend revision, addition, and deletion to the existing programs, and recommend development of new programming.

c. Reviewing, establishing, and acting on admission policies pertaining to accounting programs.

d. Making admission decisions concerning applicants who do not meet minimum admission requirements of the School.

e. Reviewing and establishing, and when necessary acting on, policies pertaining to the assignment of graduate assistantships to graduate students.

f. Selecting and nominating students for awards, scholarships, and fellowships.

g. Assisting the Director in insuring that curricula meet professional requirements and the standards of the AACSB.

h. Overseeing all facets of accounting programs and accounting courses which serve programs external to the School.
I. Reviewing and establishing, and when necessary acting on, the policies governing coordinated classes.

j. Supervising secret voting or balloting of the faculty. Distributing, collecting, and tabulating the faculty vote. The chair of the committee shall announce the results to the faculty.

2. External Relations Committee

The Director shall appoint, subject to faculty approval by majority vote, two Voting Members of the faculty to serve on the external relations committee for a two-year term. One of the elected members shall serve as the School's representative to the Fund Raising Committee of the Board of Advisors and shall administer the Accounting Circle. The other elected member shall serve as the School's representative to the Programs and Student Committee of the Board of Advisors. Since the major impetus for promoting external relations and for fund raising rests with the Director, the third member of the committee shall be the Director, who shall serve as chair. Duties and Responsibilities include:

a. Overseeing all matters relating to the School's Board of Advisors, alumni and the business community.

b. Recommending new approaches to fund raising and changes to existing approaches to fund raising.

c. Planning of alumni meetings and alumni publications.

C. Faculty Secretary

The faculty secretary is elected by the Voting Faculty to serve a one-year term. Election occurs at the first
Fall faculty meeting. Duties and responsibilities include:

1. Serving as the secretary at general faculty meetings.

2. Recording, maintaining, and distributing minutes of general faculty meetings. Minutes are to be distributed within ten days of each meeting.

3. Upon request, assisting the Director and/or faculty committees in the preparation of agenda items for general faculty meetings.

4. Maintaining and distributing each year a membership listing of all standing and ad hoc committees.

5. Calling and presiding over a faculty meeting if four faculty members request such a meeting to discuss and act on School business.

6. Interpreting the Operating Paper, when disagreement arises.

D. Board of Advisors

The Board of Advisors serves to advise the School on curriculum matters and on matters related to external relations with alumni. A vote of the faculty, in accordance with the voting procedures specified for general business, is required to place a person on the Board or to remove a person from the Board. The External Relations Committee has the responsibility for nominating individuals for Board membership and for recommending the removal of a member from the Board. Policy and procedures governing the functioning of the Board of Advisors and its relationship to the School are detailed in the Board's By-Laws and other related documents.

E. Programmatic Area
In an advisory capacity to the Curriculum Committee and the Director, the faculty in the programmatic areas of Financial, Managerial, Auditing, Taxation, and Accounting Information Systems shall have input into decisions affecting their respective programmatic area. These decisions include:

a. Selection of textbooks for classes in the programmatic specialty.

b. Revision, addition, and deletion to existing courses and programs of study in the programmatic area, and recommend the development of new programming in the programmatic area.

c. Coordination of multiple classes.

d. Changes in policy related to the programmatic area.

Article III. General Policies and Procedures

Section I. Faculty and Committee Meetings

A. General Faculty Meetings

1. The Director will convene a General Faculty Meeting at least once each semester of each academic year (excludes the summer term). With the exception of special or emergency meetings, the agenda for General Faculty Meetings will be distributed at least five working days in advance of the meeting date.

2. Four faculty members may petition the Secretary to call a faculty meeting. The Secretary must call a meeting within two weeks of the request. The request shall be in writing and signed by the petitioners. However, at the request of the petitioners, the Secretary shall not disclose the names of the petitioners to the Director or to the faculty.

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3. Except for reasons of official absence, faculty attendance is expected at all scheduled meetings. Official absentees may be represented by proxy vote by informing, in writing, either the Director or the Faculty Secretary in advance of scheduled meetings who is holding the proxy vote. Faculty represented by proxy vote must be recorded in the official minutes of the meeting. Only a member of the Steering Committee can hold and vote a faculty member's proxy.


   a. An attendance of at least two-thirds of the voting faculty, either in person or by proxy, constitutes a quorum at General Faculty Meetings.

   b. A simple majority vote of the quorum decides issues of general School business.

5. Voting Procedures for Changing the Operating Paper. The procedures for general business apply except for the following amendments or additional requirements:

   a. At least 51% of the voting faculty must be present in person (as opposed to in proxy) at the meeting.

   b. A three-fourths (3/4) majority vote of the voting faculty is required to revise or amend the Operating Paper of the School of Accountancy.


B. Elected Standing Committees
1. Election to membership on all standing committees is determined at the first General Faculty Meeting of each fall semester. Voting is by secret ballot.

2. All members of standing committees are elected for a one-year term, unless stated otherwise in this document.

3. Members of standing committees may be elected to serve subsequent terms. No restriction is placed on the number of terms that a committee member can serve.

4. Each committee elects its own officers and chair unless stated otherwise in this document.

5. At the first meeting of the new committee, the outgoing chair will preside until a new chair is elected. Also, the outgoing chair will brief the new committee on unfinished business and transfer all file materials pertinent to the ongoing business of the new committee.
C. Ad hoc Committees

When warranted, ad hoc committees may be appointed by the Director, the Steering Committee, or the Curriculum Committee.

Section II. Promotion and Tenure Decisions

A. The policies and procedures of the College and University take precedence to the policies and procedures presented in this operating paper.

B. All voting related to tenure/promotion decisions shall be by secret ballot.

Section III. Allocation of Merit Pay Raises

A. College and University rules and procedures apply.

Section IV. Recruitment and Hiring

A. The recruitment and hiring of faculty for open positions in the School is governed by the procedures and policies established by the University Affirmative Action Office and the College of Business and Administration. The guidelines of the School comply with these directives.

B. The Director initiates, appoints a search committee and supervises all procedures employed in the recruitment and hiring process.

C. Membership on the search committee includes the Steering Committee. The Director may appoint additional members, which may include faculty internal or external to the School, students within the unit, or members from outside the academic community. The Director shall appoint the Chair of the Search Committee.

D. In cooperation with the Director or a representative appointed by the Director, the search committee chair coordinates and implements all procedures required of the search committee.
E. At the conclusion of the search and screening process, the search committee selects and recommends a slate of candidates to the Director and general faculty for continued consideration.
1. The faculty votes on each candidate presented by the search committee. A majority vote by the faculty constitutes a recommendation to the Director that a candidate appears qualified and worthy of a campus visit.

2. In consideration of faculty recommendations and in consultation with the search committee, the Director determines which candidates to invite for faculty and University interviews.

F. At the conclusion of the interview process, the Director meets with the Search Committee and the general faculty for their final recommendation for filling the open position. At a general faculty meeting, the faculty votes on each candidate. To form a basis for the vote, the faculty should be told the faculty rank being offered, whether tenure is being offered, and the nature of any major commitments to the candidate which will require a large outlay of School funds. A two-thirds (2/3) vote of the voting faculty shall constitute a recommendation to extend an offer of employment. Abstentions shall be counted as votes in favor of extending an offer to a candidate. Unless waived by a unanimous vote of the voting faculty in attendance at the meeting, the vote shall be by secret ballot. In consideration of these recommendations, the Director will select and recommend a candidate to the Dean, College of Business Administration.

G. Should unusual circumstances prevent the assemblage of the Search Committee and full faculty, the Director will consult with all available members of the committee and faculty before making any decisions in regard to the hiring of faculty for open positions.

H. If a candidate for the position of assistant professor, associate professor, or professor does not hold, nor is pursuing, a doctoral degree in business with an accounting specialization, the faculty shall determine the acceptability of the candidate's alternative qualifications. A majority vote of the voting faculty
constitutes a recommendation to the Director that the candidate's qualifications are acceptable to the School.

I. When recruiting a Director of the School, the Faculty Secretary will chair a Search Committee to be comprised of the Steering Committee and at least one member of the School's External Board of Advisors. Other members of the voting faculty may be appointed by the Secretary. All such appointees must first be approved by a majority of the faculty.

In all other subsections of this section, when the search is for a Director of the School, all duties and functions to be performed by the Director shall be performed by the Faculty Secretary.

In all other subsections of this section, all recommendations to be made to the Director shall be made to the Dean of the College.

In the event that either the Faculty Secretary or a member of the Steering Committee shall be a candidate for the position of the Director, his/her duties enumerated under this subsection only shall be assumed by a member of the voting faculty selected by a majority of the voting faculty. In all matters enumerated under this subsection, a candidate for the position of the Director shall not be considered as a member of the voting faculty.

Section V. Travel Priority

A. Each year, the Director, working with the Steering Committee shall prepare guidelines for the allocation of travel money to faculty members during the fiscal year.

B. The guidelines shall be presented at the first general faculty meeting in the fall semester.

Section VI. Faculty Voting

A. Except as specified in this document, open voting is appropriate for most general business. If one faculty member requests a secret ballot, the Director shall call
for a faculty vote to determine whether a secret ballot is to be conducted. A majority vote constitutes a call for a secret ballot.

B. Secret balloting shall be conducted solely under the supervision of the Curriculum Committee. This Committee shall establish the format of the vote, shall count the ballots, and shall report the results to the faculty.

C. Open faculty voting shall be by a count of hands. Voice voting is not an acceptable procedure.

Section VII. Operating Paper

A. Questions can arise concerning the meaning of the provisions of the Operating Paper. In these instances, the Faculty Secretary shall have the sole responsibility and authority to interpret the provisions of the Operating Paper.

B. Potential changes to the operating paper shall be added to the agenda of each general faculty meeting to allow a faculty member the opportunity to make a motion to change the operating paper. If seconded, the proposed change must be added to School business and voted upon at the next called faculty meeting.

Section VIII. Mission Statement

A. The School's Mission Statement (Appendix A) is a part of this operating paper and shall be a guide to the faculty of the School when making funding or other decisions.

Section IX. External Documents

A. In all appropriate cases where reference is made to external documents wherein policies are established and announced, the current collective bargaining agreement between the Board of Trustees of Southern Illinois University and the SIUC Faculty Association IEA/NEA shall be included.
School of Accountancy
Mission Statement
(Short Version)

The School of Accountancy is dedicated to the discovery, the interpretation and the dissemination of knowledge to students, the profession and colleagues.

School of Accountancy Mission Statement

The missions of the School of Accountancy are to advance the state of knowledge of and in the accounting profession, to develop and deliver state of the art accounting educational programs and to serve the needs of the college, the university and the accounting profession. In fulfilling its missions, the School will sustain a significant regional contribution and achieve national visibility in a few select areas. The School will continue to develop its human resource base, and create an environment of collegiality and diversity in collaboration with its partners: students, colleagues, alumni, employers of graduates, and the accounting profession. The School of Accountancy supports the missions of the College and the University. The efforts of the School will be allocated to teaching, research and service.

Teaching. The School will provide full time residential degree programs at the undergraduate, masters and doctoral level. A majority of the students will be at the undergraduate level. The School desires a mix of regional, national and international students with emphasis on serving the regional population. Graduates will be placed in and around the state, with some placements nationally and internationally. Since Illinois and all surrounding states will soon require a 150 hour education to sit for the CPA exam, the School will concentrate its efforts on the Taxation and Audit/Systems Specializations in the Master’s Program. The undergraduate degree will prepare students for accounting careers not requiring a CPA.

Research. Consistent with the School’s participation in the College doctoral program, the School’s research efforts will stress the scholarship of integration. The scholarship of discovery will also be stressed when applicable to the discipline. Application and teaching scholarship consistent with the School’s masters program and undergraduate program will also be encouraged.

Service. In addition to normal institutional and professional service commitments, the School is committed to developing and maintaining ties with its alumni and the accounting profession. The School will also address the needs for professional development, continuing education, contractual applied research and consultation services on a cost recovery basis.