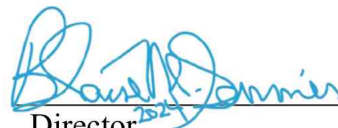




THE UNIVERSITY OF
SOUTHERN
MISSISSIPPI®

SCHOOL OF ACCOUNTANCY

POLICIES AND PROCEDURES


Director

9.1.2026

Date

J. Bret Becton

Dean

9/1/26

Date

Lance Nail

Provost

9/1/26

Date

SCHOOL OF ACCOUNTANCY POLICIES & PROCEDURES

REVISED: June 9, 2026

MISSION, VISION, AND VALUES

Vision (*what we want to become*)

We will be a recognized leader in providing educational experiences that inspire and empower accounting scholars and students to perform effectively on the national and international stage.

Mission (*why we exist & how we will accomplish our Vision*)

Our purpose is to develop leaders in the accounting profession who leverage their accounting and business knowledge to create value and innovative business solutions. We seek to equip all students with the skills to succeed and lead in the practice of accounting. We support the accounting profession by advancing knowledge through publications in high-quality journals and collaboration with members of the accounting profession.

Organizational Values (*how we will pursue our Vision and Mission*)

Our organizational values guide the pursuit of our Vision and Mission and inform our approach to work.

- **Maintain Integrity:**

We are committed to relationships and interactions with our colleagues, students, alumni, and members of the accounting profession that are characterized by honesty, integrity, and respect. We aim to be ethical in our actions and encourage ethical behavior by our students as we build and maintain trusting relationships with all of our stakeholders.

- **Commitment to Excellence and Continuous Improvement:**

We are committed to enhancing the reputation of the School of Accountancy (SOA) at The University of Southern Mississippi (USM). This commitment requires us to work with our students, members of the accounting profession, and the business community to achieve excellence, and strive for continuous improvement, in teaching, research, and service to the accounting profession, the business community, and academia.

We are committed to pursuing excellence in all areas of our mission, namely teaching, research, and service. We define excellence as delivering high-quality, relevant education; producing research that advances accounting knowledge; and engaging in service that strengthens our profession, supports our stakeholders, and makes meaningful contributions to our business environment. Continuous improvement across these dimensions is essential to our mission.

- **Collaboration and Collegiality:**

Sustaining excellence and continuous improvement requires our accounting faculty to interact regularly with other faculty within the SOA and the College and to work collaboratively in developing and revising classes and working on research activities.

- **Ready for Work Graduates:**

Providing students with the foundational accounting knowledge, technology skills, and the interpersonal and communication skills necessary to work effectively with others for a successful career in accounting.

PART I: ORGANIZATIONAL STRUCTURE

A. School Personnel

1. Faculty

See Faculty Handbook §2.1 and §3 for University and IHL language regarding Faculty roles and responsibilities. The USM Faculty Handbook is hereinafter sometimes referred to as the “*Faculty Handbook*.”

The School of Accountancy (hereinafter sometimes referred to as “the SoA”) faculty includes full-time tenure-track and teaching-track appointments, as well as several part-time (adjunct) positions. The voting members are the full-time faculty members who comprise the corps of instruction as defined by Section 2.1.2 of the Faculty Handbook. Faculty are expected to maintain active engagement in teaching, research (tenure-track), and service. Faculty report to the Director and are evaluated annually following the College of Business & Economic Development (CBED) Policies and Procedures Manual (hereinafter sometimes referred to as the “*CBED Manual*”).

2. Director

The Director is the administrative officer of the School and is responsible for the operational and organizational functions necessary to support academic and scholarly excellence within the SoA. The Director provides leadership in matters relating to personnel, faculty development, faculty workload, annual evaluation, budgets and resource management, assessment and accreditation, and strategic and long-term planning. The Director is responsible for finalizing the work load for individual faculty that incorporate teaching, research, and service. The Director collaborates with the faculty to establish the mission, vision, and goals of the SoA. The Director represents the SoA at the administrative level of the University.

The Director is appointed by the Dean following consultation with the school faculty and the Provost and serves at the pleasure of the Dean. The Director undergoes an annual administrative evaluation by the Dean and participates in a periodic administrative review as outlined in the *Faculty Handbook* and the *CBED Manual*.

3. Associate Director

The Associate Director is also an administrative officer and reports to the Director. The Associate Director provides leadership in internal administrative and academic responsibilities to support school operations. Other administrative responsibilities are determined by the needs of the SoA and are negotiated with the Director.

The Associate Director may act as the signature authority for budget and academic administration in the absence of the Director. The Associate Director is appointed by the Director in consultation with the faculty and with the approval of the Dean.

4. Director of the Master of Professional Accountancy (MPA) Program

The Director of the MPA Program is essential to the operations of the SoA's graduate program and is highly engaged in class scheduling, program-level recruitment, curricula development, student advisement, establishing program policies and procedures, program assessment and accreditation, and submission of required paperwork related to student persistence to graduation. The Director of the MPA Program also serves on the Graduate Programs and Assessment Committee (GPAC) in CBED and on the Assessment Committee in the School of Accountancy.

The Director of the MPA Program is a nine-month faculty member who receives reassigned time during the academic year and/or during the summer semester to administer the MPA program. The Director of the MPA Program also serves as its Program Coordinator with the duties and responsibilities assigned by the university. The Director of the MPA Program is appointed by the Director following consultation with faculty and with the approval of the Dean.

5. Assessment Director

The Assessment Director is a faculty member who will be responsible for overseeing the AACSB and SACs assessment requirements, implementing the assessment plan, gathering the data from faculty, and compiling the annual assessment report. The Assessment Director is a nine-month faculty member who receive reassigned time during the academic year and/or during the summer semester. The Assessment Director is appointed by the Director of SoA following consultation with faculty and with the approval of the Dean.

6. Office Manager / Administrator

The SoA has one staff position, the Office Manager / Administrator. The Office Manager / Administrator's responsibilities include, but are not limited to, providing academic support to the faculty and students, ordering textbooks, processing paperwork for the payment of invoices and tracking the budget, processing Consortia Agreements/Contracts with Facilities, property management, room assignments in ASTRA, assignment of advisors, course scheduling, and other academic support tasks.

B. Organizational Structure of the School

The School of Accountancy offers an undergraduate BSBA in Accounting and a Master of Professional Accountancy. It also offers a Foundations in Accounting Certificate (12 credit hours) and a Professional Accountancy Certificate (24 credit hours), both at the undergraduate level.

C. School Standing Committees

STANDING COMMITTEES

1. Leadership Team

The SoA Leadership Team is made up of the School Director, the Associate Director, and the MPA Director. The SoA Leadership Team meets as needed, but at least once each semester. Policies, procedures, goals, and priorities are then presented to the SoA full-time faculty for consideration, feedback, and vote.

2. Curriculum Committee

The Curriculum Committee oversees the development, quality, and continuous improvement of the SoA's curricula. The committee reviews and recommends actions on proposals for new and revised courses and programs; maintains coherence across disciplines; monitors assessment results and leads "closing-the-loop" improvements consistent with AACSB Standard 5; advises on school-level requirements; coordinates catalog and approval workflows with university bodies; and, when needed, initiates curricular studies or proposals in support of the SoA's mission and strategy.

3. Faculty Evaluation Committee (when adopted)

See Faculty Handbook §1.10.2 for institutional *language* regarding the selection procedures, composition, functions, and structure of the Faculty Evaluation Committee.

4. Scholarship / Awards Committees

The Director selects faculty members to serve on the Scholarship and Awards Committee. The Chair of the Committee is selected by the committee. The Committee is responsible for selecting students to receive school scholarships and awards.

5. Promotion and Tenure Committee

See Faculty Handbook §1.10.2 for institutional language regarding the composition and function of School-level Promotion and Tenure Committees and Section VI of the CBED Manual regarding the role, responsibilities, and requirements of school and college-level committees in the review process.

The SoA's promotion and tenure committee shall consist of all faculty eligible to vote on a particular candidate who is employed with > 0.50 FTE in the school. If a school does not have three eligible faculty to serve on such a committee, the school (in consultation with the Dean) must invite faculty from a discipline related to that of the faculty under review to serve on the SoA Promotion and Tenure Committee.

All candidates for tenure are to be voted on by faculty with academic rank equal to or greater than the rank being sought by the candidate. Only tenured faculty vote on tenure decisions or promotion of tenure track faculty. For the promotion of non-tenure track faculty, the SoA Promotion and Tenure Committee will be composed of all promotable non-tenure track faculty ranked higher than the candidate and all tenure track faculty at the rank of associate professor or higher.

The committee is chaired by tenured faculty member elected by a simple majority vote of the committee members.

SCHOOL AD HOC COMMITTEES

Ad hoc committees may be created when there is a clear need for broad input into decision making and planning. Membership may be elected and/or appointed at the discretion of the Director. Specific ad hoc committees may include, but are not limited to, faculty and staff searches, strategic plan review, document review, and accreditation related matters.

E. Representation on College- and University-level Bodies

Representation on College- and university-level committees is determined based on the *USM Faculty Handbook* and the *CBED Manual*. Following is a link to the USM Committees and Councils webpage for current committee listings and general roles: [Committees and Councils | Institutional Effectiveness | The University of Southern Mississippi](#)

F. Statement of Shared Governance Principles

See Faculty Handbook §1.8, §3.2, and §3.5 for institutional statements on shared governance.

The SoA affirms its commitment to the principles of shared governance as a cornerstone of academic excellence and institutional integrity. We are dedicated to fostering a culture of transparency, accountability, and mutual respect in all aspects of school operations. Faculty shall have meaningful participation in decision-making processes related to academic planning, curriculum development and revision, committee service, and policy formation. Through open dialogue and collaborative engagement, the SoA seeks to ensure that decisions are informed by diverse perspectives, promote the common good, and uphold the mission of the University, College, and SoA. Shared governance requires that all faculty be fully engaged citizens of the University, College, and the SoA contributing to the teaching, research and professional activities, and service mission of the institution.

G. Processes for Amending and Reviewing this Document

Section 1. Proposal of Amendments

Proposed amendments to the SoA's Policies and Procedures may be submitted in writing to the Leadership Team by any member of SoA's Corps of Instruction (as defined by the Faculty Handbook). The Leadership Team shall review the proposed amendment and circulate it to the appropriate voting faculty, along with any recommendations, at least five (5) days prior to a scheduled faculty meeting or electronic vote. No provision of the SoA's Policies and Procedures may conflict with the CBED Manual or the Faculty Handbook.

Section 2. Voting Procedures

A proposed amendment shall be adopted upon approval by at least two-thirds (2/3) of the eligible voting faculty who cast ballots.

Section 3. Voting Eligibility

Members of the Corps of Instruction within the School of Accountancy shall be eligible to vote on amendments in accordance with Section 2.1.2 of the Faculty Handbook.

Section 4. Additional Approvals

All amendments to the SoA Policies and Procedures are subject to approval by the Dean of the College of Business and Economic Development and USM's Provost.

PART II: WORKLOAD POLICY

A. General Expectations for Faculty Workload

See Faculty Handbook §3.5.1 and §4.2 for institutional guidelines regarding workload expectations.

B. School Standards for Allocating Workload

See Sections V and VII of the CBED Manual for guidelines regarding workload expectations for all schools in the College of Business and Economic Development.

In line with expectations outlined in the CBED Manual and the USM Faculty Handbook, workload guidelines are based on faculty productivity assessment breakdowns:

- **Tenured & Tenure Track Faculty**

Evaluated on 40% research, 40% teaching, and 20% service.

- Teaching load for those who are SA qualified (as defined by the CBED Manual) and meeting expectations in teaching, research, and service is typically 18 credit hours per year (3/3), with possible reduced loads for new/junior research faculty and those with administrative duties or additional research assignments subject to the Dean's approval.
- Teaching load for those who are *not* SA qualified and/or not meeting expectations in teaching, research, and service is typically 24 credit hours per year (4/4), with possible reduced loads for those with administrative duties subject to the Dean's approval.
- Service load for tenured faculty will be heavier than for untenured faculty. Full professors are expected to also provide substantial service, leadership, and mentorship.

- **Teaching Track Faculty**

Typically evaluated on 60% teaching, 20% research, and 20% service.

- Teaching load is typically 24 credit hours per year (4/4), with possible reduced loads for new faculty and those with administrative duties subject to the Dean's approval.
- Faculty are typically expected to remain SA qualified.
- Service expectations depend on role, but load is similar to tenure track faculty of same rank.

- **Professors of Practice**

Typically evaluated on 65% teaching and 35% service.

- Teaching load is typically 24 credit hours per year (4/4), with possible reduced loads for new faculty and those with administrative duties subject to the Dean's approval.
- Service responsibilities are typically focused on the program and school level and often include considerable external relations activities and professional engagement.

- **Instructors**

Typically evaluated on 65% teaching and 35% service.

- Teaching load is typically 24 credit hours per year (4/4), with possible reduced loads for new faculty and those with administrative duties subject to the Dean's approval.
- Service responsibilities are typically focused on the program, school, and college levels.

D. Workload Modification or Reassigned Time

See Section V of the CBED Manual for guidelines regarding reassigned time and the approval for reassigned time. Workload allocations are entered annually in Watermark Faculty Success by the Director of the SoA and acknowledged by faculty.

E. Sabbaticals and Other Approved Leave

See Faculty Handbook §3.6.3.

PART III: ANNUAL EVALUATION GUIDELINES

See Faculty Handbook §4.4–§4.5, the [Office of the Provost website](#), and Section VII of the CBED Manual for annual evaluation guidelines and policies.

A. Shared Annual Evaluation Expectations (All Faculty Ranks)

1. General Expectations for Faculty Performance

Section VII of the CBED Manual for annual evaluation guidelines and policies, and the CBED Manual in general, for expectations of College of Business and Economic Development faculty.

2. Annual Evaluation Procedures and Timeline

As stated in Faculty Handbook §1.10.2, eligible faculty vote each academic year to determine whether annual evaluations will be conducted by the Director, a faculty committee, or a combination of both. See Faculty Handbook §4.4–§4.5 and the [Office of the Provost website](#) for annual evaluation guidelines as well as the submission process in Watermark-Faculty Success.

3. Discrepancies and Appeals

See Faculty Handbook §4.5.2 and §7 for institutional policies regarding grievances and appeals.

B. Rank- or Appointment-Specific Guidelines

See the CBED Manual in general for expectations of College of Business and Economic Development faculty.

PART IV: PROMOTION AND TENURE GUIDELINES

The School's standards for promotion and tenure are grounded in disciplinary norms, consistent with practices at peer institutions, and aligned with the University's mission.

A. Institutional Requirements and Guidelines

See Faculty Handbook §5 and the [Office of the Provost website](#) for institutional requirements regarding eligibility, timeline, procedures, and roles:

- Required timeline and stages of review, including pre-tenure (§5.2), promotion (§5.3), and tenure years (§5.4).
- Composition and confidentiality of the School Promotion and Tenure Committee (§1.10.1)
- External review procedures and evaluator selection (§5.5).
- Sequential review process and reporting responsibilities of the Director, Dean, Provost, and President (§5.8.1.2).
- For current formatting requirements, see the Faculty Handbook (appendices) and the Office of the Provost website.

B. Tenure

See Faculty Handbook §5.4.2 for the definition of tenure. The Faculty Handbook defines the evaluation criteria for tenure in §5.4.4. See Section VI of the CBED Manual regarding the promotion and tenure guidelines for all schools in the College of Business and Economic Development.

Attached as Attachment A is the School of Accountancy's Elite Journal List in accordance with Section VI of the CBED Manual.

Rank-Differentiated Criteria for Faculty Productivity

See Section VI of the CBED Manual regarding the promotion and tenure guidelines for all schools in the College of Business and Economic Development.

ATTACHMENT A TO SCHOOL OF ACCOUNTANCY SCHOOL DOCUMENT

School of Accountancy Elite Journal List

The following are the journals designated as Elite Journals by the School of Accountancy in accordance with Section VI of the College of Business and Economic Development Procedures Manual (1/17/2025):

Journal of Accounting and Economics	Journal of Accounting Research
Review of Accounting Studies	The Accounting Review
Accounting, Organizations and Society	Contemporary Accounting Research
Journal of Management Accounting Research	Journal of Accounting and Public Policy
Journals on the elite journal list of any other school in the College of Business and Economic Development	

SoA Elite Journal List Data

			Journal Citation Service (2024)		SJR (2024)	
Journal Title	Acceptance Rate	ABDC Rating	Impact Factor	JCI (normalized)	SJR	H-Index
Journal of Accounting and Economics	11-20%	A*	6.8	1.85	7.505	197
Journal of Accounting Research	11%	A*	6.3	1.57	8.396	179
Review of Accounting Studies	10%	A*	5.8	1.33	5.817	107
The Accounting Review	13%	A*	4.4	1.23	4.045	206
Accounting, Organizations and Society	12-15%	A*	4.0	1.09	2.118	164
Contemporary Accounting Research	11%	A*	3.8	1.03	3.069	133
Journal of Accounting and Public Policy	12-14%	A	2.2	0.89	1.081	96
Journal of Management Accounting Research	18%	A*	1.7	0.49	0.964	35

The **Journal Citation Indicator (JCI)** is the average Category Normalized Citation Impact (CNCI) of citable items (articles & reviews) published by a journal over a recent three year period. The average JCI in a category is 1. Journals with a JCI of 1.5 have 50% more citation impact than the average in that category. It may be used alongside other metrics to help you evaluate journals.

The **Journal Impact Factor (JIF)** is a journal-level metric calculated from data indexed in the Web of Science Core Collection. It should be used with careful attention to the many factors that influence citation rates, such as the volume of publication and citations characteristics of the subject area and type of journal. The Journal Impact Factor can complement expert opinion and informed peer review. In the case of academic evaluation for tenure, it is inappropriate to use a journal-level metric as a proxy measure for individual researchers, institutions, or articles.

SJR is a metric that measures the scientific influence of scholarly journals by accounting for both the number of citations received and the prestige of the journals where those citations come from. It is similar to the impact factor but adds a weighted quality dimension to citations.

The **h-index** is a metric that measures both the productivity and citation impact of a researcher, journal, or institution. It is defined as: “A journal (or author) has an h-index of h if h of its articles have each received at least h citations.”