

OPERATING RULES AND PROCEDURES  
Von Allmen School of Accountancy  
Gatton College of Business and Economics  
University of Kentucky  
(Updated September 16, 2022)

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 operating rules and procedures 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 the Dean of the Gatton College, the Director of the Von Allmen School, and all Von Allmen School Faculty members as defined by GR VII.E.5(a). The Von Allmen School Faculty also includes all full-time instructors and lecturers in the School.

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.

1.1.4 The Von Allmen School of Accountancy limits the number of lecturers and senior lecturers to 100% of the tenured or tenure-eligible faculty.

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 Dean, the Director, or on petition from one-fourth of the School Faculty.

1.2.2 Notification of all meetings of the School Faculty shall be e-mailed to the faculty. Such notification shall be given at least one week in advance of the meeting (except in the cases of meetings when prompt action is required, such as recruiting). An agenda of the meeting shall be distributed in advance 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 ensure that minutes of all meetings of the School Faculty are prepared. The Director may appoint a secretary for this purpose. 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 Associate Director (if appointed), the Director of Graduate Studies (DGS), the Program Director for the MSACC, and the Director of Undergraduate Studies (DUGS).

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 Associate Director (if appointed), DGS, Program Director of the MSACC, DUGS, 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 such Faculty.

2.1.2.2 The Director shall be assisted in carrying out administrative tasks by the Associate Director (if appointed), DGS, the Program Director of the MSACC, and DUGS.

2.1.3 The Director is responsible for recommendations on the appointments, reappointments, terminal appointments, decisions not to reappoint, and post-retirement appointments of members of the School Faculty, as specified in GR VII.F.2.d and e. The Faculty shall be consulted on such issues. (See GR VII.F.2.d and e.)

2.1.3.2 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 allocation of faculty time as officially reported to the University via distribution of effort agreement, consistent 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, College, and the Faculty of the School. The Director is responsible for ensuring 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 in accordance with GR VII.F.2.d and e

2.1.3 The DGS and DUGS shall be appointed by the Director after consultation with the faculty. The Director shall recommend the appointment of the Program Director of the Master of Science in Accounting Program to the Dean of the Graduate School.

2.1.3.1 The DGS has the responsibility of coordinating all activities pertaining to graduate study in the respective program such as recruiting, admissions, course offerings, comprehensive examinations, etc. In the case of the MSACC, the DGS delegates recruiting, admissions and course offerings to the Program Director of the MSACC. The DGS represents the respective Programs on the College Policy Committees and Chairs the School's Graduate Studies Committees (the Ph.D. and MSACC Policy Committees).

2.1.3.2 The Director of Graduate Studies has the responsibility for advising all Ph.D. graduate students who do not have an advisory committee. Advisory Committee Chairs advise all doctoral students whose committees they chair.

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. MSACC 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 DUGS. Faculty 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 MSACC Policy Committee shall be chaired by the Program Director of the

MSACC. The Committee will include the Director of Graduate Studies and faculty selected from those that teach in the Program. The Committee shall also include one non-voting student in the MSACC Program, selected by the Program Director. The student representative shall participate in the policy deliberations of the Committee that do not involve personnel decisions about or resource allocations to students. Faculty appointments to the Committee will be made by the Director in consultation with the DGS and the Program Director. Appointments are for one year. Reappointments for additional terms are possible. Committee responsibilities include those issues relevant to the administration and operation of the MSACC Program including admissions, curriculum, and placement.

2.1.4.3 The Ph.D. Policy Committee shall be chaired by the Director of Graduate Studies and will be selected from members of the School Faculty who are actively involved in the Program. The Committee shall include one, nonvoting student member who is enrolled in the accounting Ph.D. Program. The student representative shall be: (1) elected by a majority vote of the enrolled Ph. D. students who are not on academic probation and (2) approved by a vote of the faculty members of the Ph. D. Committee. The student representative shall participate in the policy deliberations of the committee that do not involve personnel decisions about or resource allocations to students. Faculty appointments to the Committee shall be made by the Director in consultation with the DGS. 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.

2.1.4.4 The Director shall be an *ex officio* member of all School committees (GR VII.F.2(d)).

## 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. All meetings will be announced at least 1 week in advance.

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 at meetings may be by show of hand. However, a secret ballot may be called for by any member of the eligible voters.

2.4.3 Only faculty members who are present (in-person or virtually) may vote; proxy voting is not allowed.

### ARTICLE 3 ACADEMIC PROGRAMS

#### Section 3.1 STATEMENT OF PROGRAMS.

The statements of the programs of the Von Allmen School of Accountancy are available in the current University of Kentucky Bulletins.

#### 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 sixty days to present the proposal, along with its recommendation, to the School faculty. The Faculty shall act upon the proposal within thirty days. If the proposal is approved, 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 are to be made as follows: Faculty member sponsoring the proposal submits the proposal to the appropriate committee (MSACC or Ph.D. Policy Committee). The appropriate committee has thirty days to present the proposal, along with its recommendation, to the School Faculty. The Faculty shall act upon the proposal within thirty days. If the proposal is approved, 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 consistent with College procedures and policies.

## 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 enforced 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 School 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, the Director may appoint an ad hoc review committee.

### Section 4.4 RATIFICATION

These Operating Rules and Procedures shall be considered ratified when accepted by a vote of the majority of the School Faculty at a regular faculty meeting. The document becomes effective upon ratification and with approval of the Provost 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. Proposed changes shall remain "tracked" until ratified.

### Section 4.6 DISTRIBUTION

Each member of the Faculty shall be given electronic access to 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.

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*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 Provost. Any modification to these rules must also be approved by the Dean and Provost before the modifications take effect. A current copy of the approved rules for this School is available on the college website.*