

# DEPARTMENT INTELLECTUAL CONTRIBUTIONS STATEMENT

**Department of Accounting and Finance  
The Joseph M. Bryan School of Business and Economics  
The University of North Carolina at Greensboro**

## Preface

The purpose of this document is to improve the understanding of the considerations and criteria used for the assessment of faculty<sup>1</sup> intellectual contributions in the Department of Accounting and Finance. Such awareness should provide for better planning of faculty development through annual goal-setting activities. The guidelines presented in this document shall be used to evaluate annual performance of individual faculty members by their department peers, the department head, the school-wide evaluation committee, and the Dean.

Tenured and tenure-track faculty are expected to develop and maintain a research agenda of discipline-based scholarship. The department expects that all tenured and tenure-track faculty and specified non-tenure track faculty members maintain their academic qualifications by ongoing activities that result in intellectual contributions. The nature, quality and quantity of intellectual contributions expected will vary depending on the faculty member's teaching, research and service roles and responsibilities.

Meeting the minimum expectations for maintenance of academic qualifications establishes minimal expectations for intellectual contributions.<sup>2</sup> Merit salary increases and recommendations for reappointment, permanent tenure, and promotions require intellectual contributions significantly beyond these minimal expectations.

## Intellectual Contributions Definitions

The Department recognizes that the nature of intellectual contributions can vary widely. Intellectual contributions include: refereed published academic journal articles and proceedings, practitioner journal articles, scholarly books, book chapters and monographs; abstracts of articles published in proceedings from scholarly meetings, papers presented at academic or professional meetings, research working papers submitted for review, papers presented at faculty research seminars, publications in trade journals, and scholarly book reviews; external research grants and contracts awards and external grants for curriculum development; and textbooks, mini-cases in textbooks, and unpublished instructional development contributions such as cases with written instructions, instructional software, supplemental learning materials, materials describing

---

<sup>1</sup> Full-time faculty not holding administrative appointments.

<sup>2</sup> The department holds accounting accreditation from the AACSB; and also, is an integral part of a business school which holds business accreditation from the AACSB. We adhere to AACSB standards for academic qualification as they apply to tenured and tenure-track faculty. These standards establish minimal expectations. The expectations for reappointment, permanent tenure, and promotions go beyond these standards and are described in our *Guidelines for Reappointment, Permanent Tenure, and Promotions*.

the design and implementation of new curricula or courses, including distance learning (on-line) course materials and similar contributions which aid the practice or instruction of the teaching related discipline.

Intellectual contributions also may be classified as contributions to the academic discipline, contributions to practice, and contributions to pedagogy. Because the departmental portfolio of intellectual contributions should support the departmental and school mission, the majority of intellectual contributions produced by departmental faculty should be contributions to the academic discipline.

### **Intellectual Contributions Assessment Criteria**

The following criteria will be used to evaluate faculty intellectual contributions in the context of the faculty member's teaching, research and service roles and responsibilities:

1. The intellectual contribution must be in a format allowing review by others and must be subjected to some type of peer evaluation – whether by academic colleagues or practitioners.
2. The judged quality of the intellectual contribution will be assessed critically in terms of:
  - a. content factors such as relevance and significance (perceived value added, citation index, etc.) to the field, quality of design and methodology, creativeness or innovativeness; and,
  - b. outlet factors such as reputation or visibility (based on ratings and rankings) of the journal, review process (peer reviewed/blind, etc.), acceptance rates of the publication, and credentials of other authors who have published in that journal.

The quality of the contributions is more important than the number of contributions.

3. The proportional contribution of multi-authored contributions.
4. Whether publication credit for the intellectual contribution has been attributed in a previous year.
5. The faculty member's research pipeline.

### **Annual Faculty Intellectual Contributions Performance Reviews and Evaluations**

The annual faculty intellectual contributions performance review and evaluation process will consist of two steps.

#### **Step One: Maintenance of Academic Qualifications**

Step one will be the determination of whether the faculty member's intellectual contributions over the past five years meet the school and departmental minimum

standards for maintenance of academic qualifications.<sup>3</sup> The following **guidelines** apply to the maintenance of academic qualifications:

1. Research productivity is expected to include at least two peer-reviewed articles and three other intellectual contributions over a five year period.
2. The peer-reviewed article requirements are higher for faculty with lower than “normal”<sup>4</sup> teaching loads and for faculty with predominantly graduate teaching assignments.

### Step Two: Evaluation of “New” Contributions

Step two will be the review and evaluation of new contributions during the current year and research work in progress in the context of the prior year’s intellectual contributions. The following **guidelines** will be used to evaluate intellectual contributions productivity:

1. Performance evaluations reflect the degree to which the faculty member’s intellectual contributions exceed, meet or do not meet expectations. The following five performance categories will be used for evaluating intellectual contributions:
  - a. Performance is far above expectations
  - b. Performance is above expectations
  - c. Performance meets expectations
  - d. Performance is below expectations
  - e. Unsatisfactory performance due to lack of research required for maintenance of academic qualifications
2. The following requirements for each performance evaluation category are based on the equivalent of a normal teaching load and/or teaching predominantly master’s courses:<sup>5</sup>

A performance evaluation of “far above expectations” for the current year requires at least one of the following:

- acceptance of an article in a journal ranked in the top twenty percent of peer-refereed academic journals in a recent and recognized journal

---

<sup>3</sup> The *Bryan School Standards for Maintenance of Academic Qualifications* provide the baseline for departmental standards for maintenance of academic qualifications.

<sup>4</sup> For purposes of this document a “normal” load is defined as the equivalent of a 2/3 section load for research active tenure track faculty teaching undergraduate and masters courses. For non-tenure track faculty, a “normal” load is defined as the equivalent of a 4/4 section teaching load.

<sup>5</sup> Qualifiers of (+) and (-) may be used for finer distinctions within each category. A movement by a “+” or a “-“ from a category is considered to be a movement of a half category. Research productivity expectations for faculty below a standard teaching load assume that the teaching load reductions are given for research purposes. Reductions in teaching load for administrative purposes do not increase research productivity expectations...

rankings study in accounting, finance or other related disciplines [we will refer to these as elite and very high quality journals];<sup>6</sup>

- other intellectual contributions that the faculty judge as of sufficient national or international recognition as to deserve evaluation as far above expectations.

A performance evaluation of “above expectations” for the current year requires at least one of the following:

- acceptance of at least one article in journals of recognized academic quality included in the 21<sup>st</sup> to 70<sup>th</sup> percentile of journals in a recent and recognized journal rankings study in accounting, finance or other related disciplines [we will refer to these as high quality journals];
- the acceptance of multiple articles in practitioner based journals included in the 21<sup>st</sup> to 70<sup>th</sup> percentile of journals in a recent and recognized journal rankings study in accounting, finance or other related disciplines [we will refer to these as high quality journals];
- Normally, a faculty member must have at least one publication in journals of recognized academic quality included in the 21<sup>st</sup> to 70<sup>th</sup> percentile of journals in a recent and recognized journal rankings study in accounting, finance or other related disciplines within the three most recent years in order to receive a research rating of above expectations.
- other intellectual contributions that the faculty judge as of sufficient national or international recognition as to deserve evaluation as above expectations.

A performance evaluation of “meeting expectations” for the current year requires at least one of the following:

- acceptance of an article in a journal that has value to scholars, practitioners, policy makers, and/or students [we will refer to these as quality journals];
- publication of first edition books, monographs, and other materials that meet reasonable scholarly standards;
- one or more presentations at academic conferences which the faculty judge as nationally recognized provided that there are existing working papers on which such presentations are based;

---

<sup>6</sup> A list of journals and their respective rankings are shown in the appendix. The percentiles provided for all the journal rankings are approximate. Faculty evaluation of the quality of article and the faculty contribution to the article may result in an annual ranking that falls outside of these guidelines. The department recognizes the importance of interdisciplinary research and will recognize journals in other areas in a similar fashion as they are recognized by that field. If a journal within accounting or finance does not appear on the respective list, then a faculty member may petition to have the journal added to the list at the appropriate level with supporting materials.

- in cases of faculty who were “ABD” at the beginning of the relevant year, completion of the dissertation and granting of the doctoral degree (though this applies only to the first year of faculty employment);
- other intellectual contributions which the faculty judge as of sufficient quality to meet expectations.

The following ICs are examples of annual performance for the current year which would be evaluated as “below expectations:”<sup>7</sup>

- acceptance of articles or other texts in outlets other than those described in the above categories;
- presentations at other academic conferences;
- evidence of substantial progress on a pipeline of working papers and submissions within the previous twelve months.

A performance evaluation of “unsatisfactory performance” due to not meeting the research expectations to remain academically qualified for the current year will be given to any faculty member who does not meet standards for higher scores. In all cases, a faculty member who is not academically qualified will be evaluated as unsatisfactory irrespective of other accomplishments.

The research pipeline in the current year and research productivity in the prior two years are also considered in the assignment of a research performance category for the current year.

3. The research productivity for a faculty member on a 3/3 teaching load is expected to be correspondingly lower relative to a faculty member on a 3/2 teaching load. Alternatively, the quality and ranking of accepted publications of a faculty member on a 3/3 teaching load may be correspondingly lower because of the increased teaching load. Therefore, assuming a given level of research productivity and corresponding performance evaluation category described in #2 for faculty on a 3/2 teaching load, the performance evaluation for a faculty member on a 3/3 teaching load would be raised approximately a one half category (+).
4. Faculty members with the equivalent of less than a “normal” teaching load are expected to publish predominantly in very high quality and elite journals. They may also submit and receive funding for credible grant proposals. On average, the research productivity for a faculty member on a 2/2 teaching load is expected to be corresponding higher relative to a faculty member on a 3/2 teaching load. Therefore, assuming a given level of research productivity and corresponding performance evaluation category described in #2 for faculty on a 3/2 teaching load, the performance evaluation for a faculty member on a 2/2 teaching load

---

<sup>7</sup> The faculty member must also be currently considered to be “academically qualified” per the Bryan School’s criteria for academic qualifications.

would be lower by approximately a one half category (-).<sup>8</sup> In general, research productivity expectations for faculty on a 2/2 teaching load are expected to be 50% more than a faculty member on a 3/2 teaching load, or alternatively, the quality and ranking of accepted publications of a faculty member on a 2/2 teaching load should be sufficiently high to justify the reduced teaching load.

---

<sup>8</sup> For faculty on teaching loads less than 2/2, the one half category rule would apply for each additional course teaching load reduction.

**Appendix**  
**Rankings of Accounting Publication Outlets (Spring 2009)**  
**Department of Accounting and Finance, UNC at Greensboro**

<b>Count</b>	<b>Level</b>	<b>Journal</b>
1	Elite	Journal of Accounting and Economics
2	Elite	The Accounting Review
3	Elite	Accounting, Organizations and Society
4	Elite	Contemporary Accounting Research
5	Elite	Journal of Accounting Research
6	Very High Quality	Auditing: A Journal of Practice and Theory
7	Very High Quality	Behavioral Research in Accounting
8	Very High Quality	Critical Perspectives on Accounting
9	Very High Quality	Journal of Accounting and Public Policy
10	Very High Quality	Journal of Accounting Literature
11	Very High Quality	Journal of Accounting, Auditing & Finance
12	Very High Quality	Journal of Business, Finance & Accounting
13	Very High Quality	Journal of Management Accounting Research
14	Very High Quality	Journal of the American Taxation Association
15	Very High Quality	National Tax Journal
16	Very High Quality	Review of Accounting Studies
17	High Quality	Abacus
18	High Quality	Accounting and Business Research
19	High Quality	Accounting and Finance
20	High Quality	Accounting and the Public Interest
21	High Quality	Accounting Educators' Journal
22	High Quality	Accounting Forum
23	High Quality	Accounting Historians Journal
24	High Quality	Accounting Horizons
25	High Quality	Accounting, Auditing and Accountability Journal
26	High Quality	Advances in Accounting
27	High Quality	Advances in Accounting Behavioral Research
28	High Quality	Advances in Accounting Education: Teaching and Curriculum Innovations
29	High Quality	Advances in International Accounting
30	High Quality	Advances in Management Accounting
31	High Quality	Advances in Public Interest Accounting
32	High Quality	Advances in Quantitative Analysis of Finance and Accounting
33	High Quality	Advances in Taxation
34	High Quality	ATA Journal of Legal Tax Research
35	High Quality	British Accounting Review
36	High Quality	Corporate Taxation (Feature Articles)
37	High Quality	Current Issues in Auditing
38	High Quality	European Accounting Review
39	High Quality	International Journal of Accounting

40	High Quality	International Journal of Accounting Information Systems (formerly Advances in Acctg. Info. Sys.)
41	High Quality	Issues in Accounting Education (main articles only)
42	High Quality	Journal of Accountancy
43	High Quality	Journal of Accounting Education
44	High Quality	Journal of Cost Management
45	High Quality	Journal of Emerging Technologies in Accounting
46	High Quality	Journal of Financial Services Professionals (Feature Articles)
47	High Quality	Journal of Information Systems (Articles)
48	High Quality	Journal of International Accounting, Auditing & Taxation
49	High Quality	Journal of International Accounting Research
50	High Quality	Journal of International Auditing
51	High Quality	Journal of International Financial Management and Accounting
52	High Quality	Journal of Managerial Issues
53	High Quality	Journal of State Taxation (Feature Articles)
54	High Quality	Journal of Taxation
55	High Quality	Management Accounting Quarterly (formerly Management Accounting)
56	High Quality	Management Accounting Research
57	High Quality	Practical Tax Strategies (Feature Articles) (formerly Taxation for Accountants)
58	High Quality	Research in Accounting Regulation
59	High Quality	Research in Governmental and Non-profit Accounting (RIGNA)
60	High Quality	Research on Accounting Ethics
61	High Quality	Strategic Finance (Feature Articles)
62	Quality	Accounting Education: An International Journal
63	Quality	Accounting Instructor's Report
64	Quality	Accounting Perspectives
65	Quality	The Australasian Accounting, Business & Finance Journal
66	Quality	Bank Accounting & Finance
67	Quality	Corporate Taxation (Columns)
68	Quality	CPA Journal
69	Quality	Financial Accountability & Management
70	Quality	Government Accountants Journal (formerly Journal of Governments Financial Management)
71	Quality	Information Systems Control Journal (IS Audit & Control Journal)
72	Quality	Internal Auditing
73	Quality	Internal Auditor
74	Quality	International Tax Journal
75	Quality	Issues in Accounting, Education, (instructional resources)
76	Quality	Journal of Accounting, Ethics and Public Policy
77	Quality	Journal of Applied Business Research
78	Quality	Journal of Business Research
79	Quality	Journal of Corporate Accounting and Finance
80	Quality	Journal of Cost Analysis and Management
81	Quality	Journal of Financial Services Professionals (Columns)

82	Quality	Journal of Forensic Accounting
83	Quality	Journal of Information Systems (Cases and Practitioners Sections)
84	Quality	Journal of Pension Planning & Compliance
85	Quality	Journal of Public Budgeting, Accounting & Financial Management
86	Quality	Journal of State Taxation (Columns)
87	Quality	Journal of Taxation of Investments
88	Quality	Managerial Auditing Journal
89	Quality	National Public Accountant
90	Quality	New Accountant
91	Quality	Oil, Gas & Energy Quarterly
92	Quality	Pacific Accounting Review
93	Quality	Petroleum Accounting and Financial Management Journal
94	Quality	Practical Tax Strategies (Columns) (formerly Taxation for Accountants)
95	Quality	State Tax Notes
96	Quality	Strategic Finance (Columns)
97	Quality	Tax Lawyer, The
98	Quality	Tax Notes
99	Quality	Tax Notes International
100	Quality	Taxes
101	Quality	The Cooperate Accountant
102	Quality	The Tax Adviser
103	Quality	Woman CPA

---

Elite Journals	5.21%
Very High Quality Journals	11.46%
High Quality Journals	44.27%
Quality Journals	<u>39.06%</u>
Total	100.00%

---







**Appendix****Rankings of Finance and Related Publication Outlets (Spring 2009)  
Department of Accounting and Finance, UNC at Greensboro**

<b>Count</b>	<b>Level</b>	<b>Journal</b>
1	Elite	Journal of Finance
2	Elite	Journal of Financial & Quantitative Analysis
3	Elite	Journal of Financial Economics
4	Elite	Review of Financial Studies
5	Elite	Real Estate Economics
6	Very High Quality	Financial Analysts Journal
7	Very High Quality	Financial Management
8	Very High Quality	Journal of Applied Corporate Finance
9	Very High Quality	Journal of Banking and Finance
10	Very High Quality	Journal of Corporate Finance
11	Very High Quality	Journal of Empirical Finance
12	Very High Quality	Journal of Financial Intermediation
13	Very High Quality	Journal of Financial Research
14	Very High Quality	Journal of Futures Markets
15	Very High Quality	Journal of International Money and Finance
16	Very High Quality	Journal of Money, Credit and Banking
17	Very High Quality	Journal of Real Estate Finance & Economics
18	Very High Quality	Journal of Real Estate Research
19	Very High Quality	Journal of Risk and Insurance
20	Very High Quality	Journal of Risk and Uncertainty
21	Very High Quality	Mathematical Finance
22	High Quality	Applied Financial Economics
23	High Quality	Applied Mathematical Finance
24	High Quality	Derivatives Quarterly
25	High Quality	European Journal of Finance
26	High Quality	Finance and Stochastic
27	High Quality	Financial Review
28	High Quality	Financial Services Review
29	High Quality	Geneva Papers on Risk and Insurance: Issues and Practices
30	High Quality	Geneva Papers on Risk and Insurance: Theory
31	High Quality	Global Finance Journal
32	High Quality	International Journal of Finance
33	High Quality	International Review of Economics and Finance
34	High Quality	International Review of Financial Analysis
35	High Quality	Journal of Applied Finance
36	High Quality	Journal of Behavioral Finance
37	High Quality	Journal of Computational Finance
38	High Quality	Journal of Derivatives

39	High Quality	Journal of Economics and Finance
40	High Quality	Journal of Financial Markets
41	High Quality	Journal of Financial Services Research
42	High Quality	Journal of Fixed Income
43	High Quality	Journal of Housing Research
44	High Quality	Journal of International Banking Regulation
45	High Quality	Journal of International Business Studies Journal of International Financial Markets, Institutions & Money
46	High Quality	Journal of Investing
47	High Quality	Journal of Multinational Financial Management
48	High Quality	Journal of Portfolio Management
49	High Quality	Journal of Real Estate Literature
50	High Quality	Journal of Real Estate Portfolio Management
51	High Quality	Journal of Real Estate Practice and Education
52	High Quality	Pacific-Basin Finance Journal
53	High Quality	Quarterly Review of Economics and Finance
54	High Quality	Real Estate Finance
55	High Quality	Research in Financial Services
56	High Quality	Review of Finance
57	High Quality	Review of Financial Economics
58	High Quality	Review of Futures Markets
59	High Quality	Review of Quantitative Finance and Accounting
60	High Quality	Risk
61	High Quality	Risk Management and Insurance Review
62	High Quality	The Appraisal Journal
63	Quality	AAll Journal
64	Quality	Advances in Financial Economics
65	Quality	Advances in Financial Planning & Forecasting
66	Quality	Advances in Futures and Options Research
67	Quality	Advances in Investment Analysis and Portfolio Management
68	Quality	Advances in Mathematical Programming and Financial Planning
69	Quality	Advances in Pacific Basin Business, Economics and Finance
70	Quality	Advances in Pacific Basin Financial Markets
71	Quality	Advances in Quantitative Analysis of Finance & Accounting
72	Quality	Advances in Working Capital Management
73	Quality	CPCU Journal
74	Quality	Financial Markets, Institutions and Instruments
75	Quality	Financial Services Review
76	Quality	International Review of Economics and Business
77	Quality	Journal of Applied Business Research
78	Quality	Journal of Commercial Bank Lending
79	Quality	Journal of Energy Finance and Development
80	Quality	

81	Quality	Journal of Finance Case Research
82	Quality	Journal of Financial Education
83	Quality	Journal of Financial Planning
84	Quality	Journal of Financial Statement Analysis
85	Quality	Journal of Insurance Issues
86	Quality	Journal of Small Business Finance
87	Quality	Journal of the Institute of Certified Financial Planners
88	Quality	Managerial Finance
89	Quality	Multinational Finance Journal
90	Quality	Real Estate Finance Journal
91	Quality	Real Estate Issues
92	Quality	Recent Developments in International Banking and Finance
93	Quality	Research in Finance
94	Quality	Risk Management

---

Elite Journals	5.32%
Very High Quality Journals	17.02%
High Quality Journals	44.68%
Quality Journals	<u>32.98%</u>
Total	100.00%

---



