

### Sample Departmental Letters—Academic Federation

Dear Dean Sage,

The Department of Accounting is pleased to recommend Dr. Superior for a promotion from Assistant Researcher, Step IV, to Associate Researcher, Step I, effective July 1, 2004. This action represents normal advancement since her appointment [date].

The departmental review and voting procedures, as approved by the Vice Provost--Academic Personnel on December 19, 2002, were followed. The peer group consists of five members of which two have the same title and function as the candidate. The peer group's recommendation and an overview of the review of the candidate were forwarded as advisory to the chair and voting members of the department. The peer group's report is enclosed.

Members of the Academic Senate and Federation within the department voted on this action. The 25 members available voted 21 in favor of advancement, two against and two abstentions. Those who were not able to vote include faculty on vacation, leave, sabbatical leave, or carrying out fieldwork. The members who voted against the promotion indicated that the record is not sufficient for a promotion. The others felt that such a judgment was too severe. The department concluded Dr. Superior's overall record was outstanding and enthusiastically recommended approval of the proposed action. The recommendation of the department is based on the strong research and service records of Dr. Superior since her appointment.

#### RESEARCH

Dr. Superior's research focus is in the area of finance, specifically on nonprofit accounting. Since her appointment she has authored or coauthored eleven peer-reviewed articles (two in press), four peer-reviewed review articles (one in press), and fifty abstracts. Dr. Superior is first author on three of the peer-reviewed publications and second author on four.

Dr. Superior's publication record is excellent. Five of the eleven peer-reviewed publications are in journals rated as first or second in their fields; four others are rated third or fourth in their fields. The remaining articles are in respected journals that are in the top ten in their fields.

Dr. Superior's research efforts play an integral role in the University's interdisciplinary research program in academic finance in foreign universities. This program's national reputation for cutting edge financial management within higher educational institutions has grown over the years, and one reason for this is that researchers such as Dr. Superior have been encouraged to join the program. She has been instrumental in establishing a model for studying accounting methods within academic institutions and in investigating models of nonprofit auditing. Both efforts have greatly expanded the opportunities for mechanistic studies of Responsibility Centered Budgeting.

One of the areas of Dr. Superior's research has focused on Responsibility Centered Budgeting. During the period covered by this review, she has contributed greatly to our understanding of the way in which the theoretical arguments, institutional knowledge, and quantitative analyses are combined to explain successes and weaknesses of Responsibility Centered Budgeting. Dr. Superior has formalized her analysis by a regression analysis of five years of budgetary information on four universities outside the United States.

Dr. Superior has also developed an expertise in transitions that are necessary to move from

centralized budgets to Responsibility Centered budgets. Paper #11 and In Press #2 examine empirically the steps taken at different national and international universities, both public and private, as the institutions move toward Responsibility Centered Budgeting. A significant increase in budgetary efficiency is one of the first findings as institutions decentralize funding. In contrast to opinions by several authors, decentralization did not weaken the fiscal base of the university, but rather strengthened it because of the emphasis on using all fund sources in budgeting. Overall, the papers offer a coherent scholarly addition and provide an example of using accounting data and sophisticated analyses to generate economic arguments.

During the review period, Dr. Superior received several grants from foundations to pursue her work. A review of Dr. Superior's grants shows the level of effort she has maintained throughout her career in seeking extramural funding. She currently is a co-investigator on three grants, all NIH supported. Dr. Superior has also received funding from the International Accounting Association and has a World Bank proposal pending in which she is the Principal Investigator.

The extramural letters, all of which are written by experts in her field, are consistently positive regarding Dr. Superior's research efforts.

In summary, the majority of the faculty and the peer group, as well as the external reviewers, view Dr. Superior's record as demonstrating the level of independence and quality that is required for a promotion to Associate Researcher, Step I.

#### PROFESSIONAL COMPETENCE

Dr. Superior is greatly admired by her peers as an excellent scientist and team player. She is a sought-after collaborator and plays an important role in the department's research programs. She has been invited to present her research findings at national conferences. She is a member of the major societies in her field and regularly reviews submitted manuscripts for major journals in her field. This is an excellent record of professional activity that is commensurate with promotion to Associate Researcher.

#### UNIVERSITY AND PUBLIC SERVICE

Dr. Superior has served on five University committees since her appointment, all at the school and campus level. She has been active as a reviewer of manuscripts for journals in her field and reviewed research proposals for a number of federal granting agencies.

#### SUMMARY

In conclusion, the level of activity and success of Dr. Superior since appointment amply justifies the recommended promotion. The department and I are in full support of this action.

Professor and Chair  
Department of Accounting

#### **B. Academic Coordinator--Merit Increase**

Dear Dean Sage,

The Department of Accounting is pleased to recommend Dr. Super for advancement from Academic

Coordinator II, Step III, to Academic Coordinator II, Step IV, effective July 1, 2004. This is a normal advancement.

#### VOTING AND PEER REVIEW

The departmental review and voting procedures, as approved by the Vice Provost--Academic Personnel on December 19, 2002, were followed. Members of the Academic Senate and Federation within the department voted on this action. All seven members eligible to vote are unanimous in praise for Dr. Super's impressive record and all voted in favor of this well-deserved merit increase. Some of the basis for our positive recommendation is provided below. The peer group evaluators were as impressed as we were with Dr. Super's record, as noted by their recognition that her job seems to entail a more than full-time position. The peer group's enthusiastic support of this action is enclosed.

#### PROGRAM ADMINISTRATION AND PROFESSIONAL COMPETENCE

Dr. Super's primary responsibility is to serve as Associate Director of the program with the responsibility of assisting the Director in running the program, especially in taking the lead on extramural fund raising. During the review period one of her significant accomplishments was the development of the successful proposal for the new NIH training grant. Dr. Super also wrote major portions of five other grants, three of which were successfully funded. She is extremely dedicated and helpful to the students in this training program. Dr. Super put a major effort into the coordination of the training program. As a consequence, the number of students in this program doubled last year in comparison with the previous year. We have noticed that with Dr. Super's direction, the quality of this program dramatically increased in the last two years.

She administers the day-to-day operation of the program and supervises one program representative and two administrative assistants in a very professional manner and with a lot of enthusiasm and dedication. She has been actively involved in organizing the annual conference at Asilomar and is again involved centrally in the planning of this year's conference. She is strongly supportive as co-investigator in managing the NSF Training Grant, which is a significant outreach effort directed at training community college instructors. Another important outreach contribution comes from Dr. Super serving as the UC Davis Member of the Advisory Board. Clearly Dr. Super excels as the main administrator and coordinator of the program.

Dr. Super continues to provide intellectual leadership and scholarship to her program by publishing (#5 and In Press #1). She coauthored the UC guidelines for instruction in this program and edits an online journal, the first in our nation for her specialty. She has traveled extensively to attend conferences in the name of our program or on behalf of her interests.

#### UNIVERSITY AND PUBLIC SERVICE

Dr. Super is active in University and public service. In addition to serving on several University committees, she is active in outreach efforts such as being the contact person for information on our programs at UC Davis, she lectures and gives presentations at community and state colleges, and interacts with regional private-sector companies.

#### SUMMARY

Under Dr. Super's direction the program was not only maintained, but also enhanced, both in breadth and quality. Her performance has been exceptional and is worthy of advancement. The department

recommends her advancement in the strongest possible terms.

Professor and Chair  
Department of Accounting