

DVIP policy – Department of Accounting

The short version and role clarification

The department's policy balances centralized control and delegated responsibility. The system involves:

The DVIP-admin: person that collects all the needed information for all DVIPs, and initiates actions and calls issues to attention. Knowledge bank. Keeps all the overview files updated.

Course responsible/contact person (buddy): all DVIPs have a designated contact person. This is normally also the course responsible they teach with.

DVIP-coordinator: active in reassuring quality at recruitment and extension of teaching assistants. The DVIP-coordinator monitors that DVIP take the relevant pedagogical courses for teachers at CBS. The DVIP-coordinator is further involved in the recruiting process of new teaching assistants. The coordinator also coordinate further development initiatives for the DVIPs.

VIP-coordinator: Sparring partner with DVIP for development of further education.

HoD: Interviews and have the final saying in recruitment and extension of external lecturers. Participating in recruitment and portfolio of DVIPs on an ongoing basis.

The base of the system is that the course responsible/contact person is obliged to follow up on an ongoing basis. For overall control the HoD, DVIP-admin, DVIP coordinator and VIP coordinator goes through all evaluations at the department biannually, when the overall report for the department is ready in BI. Problematic evaluations are looked at in detail. The course responsible is required to perform and implement an action plan, unless this has already been done.

Recruitment of DVIPs

Teaching assistant: For localizing possible DVIPs, the department uses various methods:

- Referral by existing DVIPs, who have colleagues that are interested in teaching, and who know the candidate's particular qualifications.
- Recruitment through the department's permanent collaboration with the Big 4 accounting firms.
- The department contacts particularly talented former students, when they have been working for 3-4 years. (Contact kept through LinkedIn).
- Through their own initiative, interested candidates contact a member of faculty.
- Screening of all applicants from the official job posting.

All DVIPs begin their employment as teaching assistants, until the department has certified their teaching ability – the only exception is former and current full-time employees in the university system (PhDs), who enter as part-time lecturers directly.

Part-time lecturer: Normally, part-time lecturers are recruited from within. Teaching assistants can be promoted to part-time lecturers if, during their employment as assistant lecturers, they have been performing well, taken an active part in teaching and exam development, and have shown interest and flexibility in meeting the department's demands. It, of course, also depends on the department's demand for teaching. Faculty from other universities will enter as part-time lecturers.

Employment procedure

Teaching assistant: The course responsible VIP, who has initiated the search process, evaluate all applications for the posted position, interview interesting candidates and coordinate demand and use of newly hired DVIPs with other VIPs at the department. Each DVIP has a designated contact person (buddy) – for the teaching assistants this is normally the main course responsible, they are teaching with.

At renewal, the contact person and the DVIP-admin approve the contract. The DVIP coordinator must approve CV and evaluations.

Part-time lecturer:

- All part-time lecturers have a designated VIP contact person (VIP buddy) at the department.
- A VIP, who might also become the contact person (see below), must motivate any new recruitment of part-time lecturers. This includes

ascertaining – in collaboration with other course responsible VIPs at the department – that the department has sufficient demand for the part-time lecturer’s hours of guaranteed teaching obligation (currently 0, but the department aims for not having DVIPs that are only sparsely used) in the upcoming employment period (currently 3 years).

- At new recruitments, the candidate is informed and interviewed at a meeting with the contact person, the HoD, and the DVIP-admin to ascertain expectations and obligations. The meeting takes place on Campus (normally the office of the HoD).
- At renewal of a contract, the contact person is responsible for checking the quality of the part-time lecturers’ teaching for the past employment period (including supervision of student projects) and ascertaining the department’s demand for the duration of the renewal period.
- A renewal must be approved by the HoD.
- Permanent employment must be approved by the Dean of Education.

Teaching skills and supervising skills

- All new DVIPs must take the mandatory teaching course supplied by CBS Educational Development & Quality (EDQ), and part-time lecturers providing master’s thesis guidance must follow the special course for this purpose, also provided by EDQ. The contact person makes sure the latter takes place. The DVIP-admin double checks with the contact person whether the DVIP has supervision competences.
- New DVIPs must follow the EDQ course in examination and evaluation before being eligible to hold oral exams. This can be exempted if the DVIP has extensive experience in oral examinations at the university level. The course responsible and the DVIP admin evaluates this at employment, and DVIP-admin follows up on participation. The DVIP coordinator takes action in case of breaches. A VIP (normally the course responsible (otherwise the contact person)) must be available for guidance, information and assistance at examinations by teaching assistants.
- Subject-based workshops are held as demanded, initiated by the department’s teaching coordination committee, in practice the DVIP coordinator and the teaching coordinator. The department aims to have a few and to the point seminars/workshops, because most of the DVIPs have a very busy calendar, and they need to and do prioritize their time.

Academic development and integration

The department's relationship with the DVIPs is handled in different ways depending on the tasks/role of the DVIP, so some points below consider all DVIPs and some points only specific groups.

- A large group of the DVIPs can be characterized as experts/specialists in very specific areas within the field, typically parts of the regulations and standards in financial accounting or auditing. Their role is mainly to teach and provide thesis guidance within their expertise subjects, as they are more proficient than any of the VIP employees. Hence, any professional exchange normally has a bilateral direction with a particular VIP and takes place as needed.
- A second group of the DVIPs teaches at the foundation classes in financial and management accounting at bachelor or HD level. These employees are in contact with the department through the regular development and exchange at the teachers' meetings and course development performed by the course responsible VIP and other VIPs and DVIPs who teach the subject. Meetings take place at the beginning of the course and at exam coordination.
- A third group of DVIPs teaches electives at bachelor/HD level or graduate classes. This group of DVIPs is typically continuously involved in discussing development of the class content, materials, exams etc. These are DVIPs who are in ongoing contact with the VIPs and are normally performing several different tasks for the department (part-time lecturers mainly).
- The DVIPs involved in master's thesis supervision are kept up to date by the thesis course responsible for the four academic groups (Auditing, Corporate Governance, Financial Accounting and Management Accounting & Control). If the course responsibility in one of the groups moves to another department, another experienced senior VIP will be appointed for the group.
- The thesis coordinators (see point above) are also the contact persons for the DVIPs regarding literature and methodology in the field.
- The DVIP admin oversees the follow up of the data of the DVIPs. This is normally done at contract renewal – otherwise every 3 years. In case problems arise, DVIP admin will involve either the contact person or the DVIP coordinator.

- The department invites the DVIPs to relevant guest lectures and seminars at the department. The department is organized into subgroups according to the themes of interest in research and teaching. The seminar coordinator in each group is responsible for inviting the DVIPs to the topics of their interest to avoid bombarding the DVIPs with peripheral subjects. The DVIPs are also invited to the PhD defenses of the department. The department also invites the DVIPs to apply for participation in the Nordic Accounting Conference held every other year at the department. The HoD will prioritize the DVIPs depending on demand (the department has to fund the attendance) and on the accordance between conference content and the DVIP's obligations.
- The course responsible VIPs are obliged to invite the DVIPs to the course for activities in class that might also be relevant for DVIPs. This particularly includes guest lectures by visiting teachers from academia and practice.

Quality control: management of DVIPs, including evaluation and CV updating

- The course responsible VIP must actively follow the performance of the DVIP's teaching activities. If any concerns arise, the course responsible must inform the contact person when they differ. The course coordinator and contact person is(are) obliged to initiate a meeting with the DVIP to develop an action plan. The meeting will normally involve the course responsible and /or the contact person.
- In the case of exceptions from the teaching standards at CBS, the course responsible (and the contact person, when they differ) safeguard that action is taken to solve the issue. In repeat cases, the HoD takes action.
- In addition, the department has established a teaching committee. In relation to the DVIPs, the committee follows up on the teaching evaluations twice a year, through the DVIP coordinator, the teaching coordinator, the VIP/DVIP admin and the HoD.
- The DVIP admin initiates the CV updates at contract renewal. Likewise, the DVIP coordinator initiates the follow up meeting every three years with the permanent DVIPs. The HoD holds a status and development meeting with the fixed part-time lecturers every three years. The meeting is personal and can take place online or in person depending on convenience for the HoD and the part-time lecturer.

- The department's HoD, teaching coordinator, DVIP coordinator and DVIP administrator follow the composition of the portfolio of DVIPs to safeguard a competent and lean portfolio.

Information:

Information regarding the DVIP policy of CBS, and links to CBS DVIP hub and the online Teacher hub:

- General DVIP information at CBSshare:
<https://cbsshare.cbs.dk/eduservices/uddannelsesomraadet/uddannelseskvalitet-og-kvalitetssikring/Pages/Akkrediteringer.aspx>
- Teacher Hub: <https://cbscanvas.instructure.com/>
- For further information, feel free to contact the Department of Accounting