

# DVIP policy – Department of Accounting

## Recruitment of DVIPs

**Teaching assistant:** As 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 full-time employees in the university system (PhDs) who enter as part-time lecturers.

**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 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 departments 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, and the DVIP coordinator 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 – for the teaching assistants this is normally the main course responsible they are teaching with.

At renewal, the contact person and the DVIP coordinator approve the contract. The HoD 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 member of the secretariat handling DVIPs in order to ascertain expectations and obligations.
- At renewal of a contract, the contact person and the DVIP coordinator 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 Teaching & Learning, and part-time lecturers providing master’s thesis guidance must follow the special course for this purpose, also provided by Teaching & Learning. The contact person makes sure the latter takes place.
- New DVIPs must follow the Teaching & Learning 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 coordinator evaluates this at employment, and the DVIP coordinator follows up on the course participation. A VIP (normally the course responsible (ow. 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. The department aims for

having 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 employee, so some points below considers 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 at 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 in the four academic groups (Auditing, Corporate Governance, Financial Accounting and Management Accounting & Control). In the event that the course responsibility in one of the groups moves to another department, an 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 coordinator is in charge of the evaluation of sufficient updating by the DVIPs. This is normally done at contract renewal – otherwise every 3 years, and can be shared with the contact persons involved.
- 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 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 among the DVIPs depending on demand (the department has to fund the attendance) and on accord between conference content and the DVIP's obligations.
- The course responsible VIPs are obliged to invite the DVIPs in the course for activities in class that might also be relevant for DVIPs. This in particular includes guest lectures by visiting teachers from academia and practice.

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

- 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. In case of exceptions from the teaching standards at CBS, the committee represented by the DVIP coordinator contacts the course responsible and contact person to safeguard that action is taken to solve the issue.
- 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 department's DVIP coordinator. The DVIP coordinator is obliged to initiate a meeting with the DVIP in order to develop an action plan. The meeting will normally involve the course responsible and /or the contact person.
- The DVIP coordinator is responsible for the CV updates at contract renewal. Likewise the DVIP coordinator initiates the follow up meeting every three years with the permanent DVIPs.
- The department's HoD, teaching coordinator, DVIP coordinator and DVIP administrator follow the composition of the portfolio of DVIPs in order to safeguard a competent and lean portfolio.

## **Information:**

Information regarding the DVIP policy of the department and links to CBS DVIP hub and the online Teacher hub can be found at the department's web-pages.