

Department of Accounting: DVIP recruitment and integration.

Recruitment of DVIPs.

Assistant lecturer: As for localizing possible DVIPs, the department uses various methods:

- Referral by existing DVIPs, who have colleagues that are interested in teaching, and who knows 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 Linked In).
- Through their own initiative, interested candidates contacts a member of faculty.
- Screening of all applicants from the official job posting.

All DVIPs begin their employment as assistant lecturer, until the department have certified their teaching ability – the only exception is former full time employees in the university system (Ph.Ds.) who enters as part-time lecturers.

Part-time lecturers: Assistant lecturers can be promoted to part-time lecturers if they during their employment as assistant lecturers have been performing well, taken active part in teaching and exam development, and have shown interest and flexibility in meeting the department's demands.

Employment procedure.

Assistant Lecturer: The course responsible VIP who has initiated the search process evaluates all applications for the posted position, interviews interesting candidates and coordinates demand and use of newly hired DVIPs with other VIPs at the department.

Part-time lecturer:

- All part-time lecturers have a designated VIP contact person 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 lecturers 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 is responsible for checking the quality of the part-time lectures' 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.

Teaching skills and supervising skills.

- All new DVIPs must take the mandatory teaching course supplied by CBS-Teach, and part-time lectures providing master thesis guidance must follow the special course for this purpose, also provided by CBS-Teach. The contact person makes sure the latter takes place.
- 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 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 take place as needed.
- A second group of the DVIPs teaches at the foundation classes in financial and management accounting at the bachelor or HDR level. These employees are in contact with the department through the regular development and exchange at the teacher meetings and course development performed by the course responsible VIP and other VIPs and DVIPs that teach the subject. Meetings takes place at beginning of the course, and at exam coordination.
- A third group of DVIPs teaches at electives at bachelor/HDR 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 that are in ongoing contact with the VIPs

and are normally performing several different tasks for the department (external associate professors mainly).

- The DVIPs involved in supervision are kept up to date by the thesis course responsables 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 move to another department an experienced senior VIP will be appointed for the group.
- 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 biannual Nordic Accounting Conference held at the department. The head of department 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 encouraged to invite DVIPs 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 D-VIPs the committee twice a year follow up on the teaching evaluations. In case of exceptions from the teaching standards at CBS the committee takes contact to the course responsible to safeguard that action is taken to solve the issue.
- The course responsible VIPs must actively follow the performance of the DVIPs teaching activities. If any concerns arise, the course responsible must inform the department's teaching coordination committee in the case of an assistant lecturer and the contact person in the case of a part-time lecturer.
- The contact person (EL) or the course responsible (UA) is responsible for the CV-updates annually at the end of the summer semester (the profix period for the DVIPs and the study year).
- The department has a dedicated administrative person that follows the aggregate number of D-VIPs and the composition of competences among the D-VIPs in cooperation with the Department's teaching coordination committee and the HoD. The aim is to safeguard that we match the demand for resources with capacity to avoid excessive administration.