

GOVERNANCE DOCUMENT OF THE DEPARTMENT OF ACCOUNTING

Iowa State University

Prepared by the Governance Document Task Force

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1. Governance Documents and University Relationships

1.1. Mission

This Governance Document strives to help the Accounting Department effectively and efficiently further the Iowa State University College of Business' mission by delivering high-quality accounting education through innovative teaching, impactful research, and professional engagement.

1.2. Preamble

The Accounting Department of the Ivy College of Business strives to achieve success as an academic department through shared governance of its operations. This Governance Document is not a comprehensive set of regulations but rather a framework of rules for effective administration and operation of the Ivy College of Business Accounting Department.

1.3. Statement

In cases where conflicts exist among Department, College, and University documents, the higher-level governance document prevails. The rules and regulations of higher-level documents are still in effect even if absent from the lower-level document.

1.4. Overview of the Document

All content, attachments, and appendices are binding.

2. Organization of the Accounting Department

2.1. Accounting faculty

The accounting faculty consists of all professors who have tenure or tenure track appointments. The accounting faculty also consists of faculty under term appointments. All of the accounting faculty take part in the governance of the department and serve as an advisory body to the department chair with respect to policies and programs of the department.

2.2. Departmental Organization

The department chair is responsible for the overall administration of the department. The department chair is responsible to the dean of the Ivy College of Business for seeing that policies or allocations made by him or her, or by vice provosts, provost, president, and the Board of Regents, are carried out appropriately within the department. The department chair is responsible to the college administrators for maintaining continuity and stability in the operations of the department.

The department chair's responsibilities are those of contributing to the enhancement of the professional stature of the department, facilitating the professional development of department personnel, and trying to create and maintain services, and patterns of communication that will increase productivity and strengthen the morale of the department.

In pursuit of these objectives, the department chair will discuss all major policy issues with the accounting faculty.

3. Budget of the Department

The budget of the Accounting Department is made available for inspection by the faculty. The reported budget includes the department's resources and expenditures by categories, as well as fund received and expended in the preceding year and projected for the current year.

4. Appointment Policies and Procedures

4.1. Minimum qualifications

Every position should have minimum qualifications including educational background, professional certificates, and research and teaching records that are appropriate for the position.

4.2. Tenured and Tenure-Eligible Faculty Appointments

4.2.1 Creation of notice of vacancy and formation of the search committee

According to the Faculty Handbook Section 3.2., the chair initiates a proposal for a new appointment after consultation with the members of the department. Upon receipt of approval from the dean and the senior vice president and provost, the department follows university search procedures. A three-person or five-person Search Committee is formed. Faculty may volunteer to serve in such committee.

4.2.2 Creating a job description

The Search Committee formulates a description of the job and type of person desired for the position. In general, the committee will consult with individuals in the department who hold a special subject matter interest in the area in which the position is located.

4.2.3. Advertising position

The Department Chair advertises the vacant position in the appropriate professional media in consultation with the University Human Resources. In all matters concerning recruiting and hiring, the department and the Search Committee will adhere to state and federal fair employment regulations and procedures consistent with ISU hiring policies and procedures.

4.2.4. Reviewing candidates

The Search Committee determines whether it is necessary to conduct an initial interview (phone interview or video-conference) to narrow down the candidate pool

or to gain additional information. The same interview questions and method should be applied to all candidates to ensure an equitable search.

The Search Committee proposes a short list that consists of candidates who will move forward to the interview stage. The Search Committee will then solicit input during the department meetings and a vote from the tenured or tenure-eligible accounting faculty before finalizing the short list. Term faculty shall not vote on the decisions to hire tenure-eligible or tenured faculty, who are mainly evaluated on their quality of research.

4.2.5. Interviewing candidates

Accounting faculty will have access to all application materials of the short-listed job candidates. Limited to the short list, the faculty will vote to rank-order the candidates for invitations for a formal on-campus visit. The recruiting committee will arrange the visits. Upon visiting the department, each candidate will typically meet with the faculty and give a research presentation. Before the visit, all accounting faculty will be invited to make an appointment to interview the candidate.

Following the visit, the faculty will be invited to comment on the candidate and to express their preferences among candidates. An anonymous electronic vote will be held following the department meeting to determine which candidates the faculty believe as being the best for the advertised position. The ballot will be advisory to the Department Chair and the Dean. Upon hiring, the Tenure-track Faculty member shall be assigned a mentor.

4.3 Term Faculty Appointments

As teaching needs arise, Term Faculty may be hired on either a full-time basis or part-time basis.

4.3.1. Recruitment of Full-Time Term Faculty

The Department Chair shall coordinate with the University Human Resources to advertise the open position of Full-Time Term Faculty. Faculty will volunteer to form a Search Committee, which will consist of three or five members. At least two of the members of the Search Committee will be term faculty. The Department Chair shall invite selected candidates to campus for a formal interview. Upon hiring, the Term Faculty member shall be assigned a mentor.

4.3.2. Recruitment of Part-Time Term Faculty

The Department Chair shall coordinate with the University Human Resources to advertise the open position of Part-Time Term Faculty. The Department Chair may form a Search Committee of volunteers. Before making a hiring decision, the Department Chair should consult with the Faculty who will share course assignments

with the potential hire, however, the Department Chair makes a final decision to hire part-time faculty. Upon hiring, the Term Faculty member shall be assigned a mentor.

4.4. Department Chair Appointment

4.4.1. Chair Recruiting

Recruitment of the Department Chair is performed in accordance with the College Governance Document.

4.4.2. Faculty Engagement

In preparation for the candidate's visit to the University, all accounting faculty will be invited to meet the candidate, either in groups or individually, as the candidate's schedule would permit. The candidate's vitae will be distributed to all members of the department.

Following the visit, all faculty will be invited to comment on the candidate either during a department meeting or electronically in order to express their preferences about or objections to a specific candidate. The summary of the faculty's feedback will be provided to the Chair of the Search Committee.

5. Evaluation and Review

5.1. Evaluation of the Department Chair

Evaluation of the Department Chair is performed annually in accordance with the College Governance Document.

5.2. Evaluation of the Faculty

The accounting department refers to two separate documents for review, evaluation, and promotion of term faculty, and tenure-eligible and tenured faculty – "Term Faculty Governance" and "Promotion and Tenure Review Policies and Procedures," respectively. Each document was drafted in accordance with the Iowa State University Faculty Handbook and has been voted on and approved by the accounting faculty and the Dean of the Ivy College of Business.

6. The Department Meeting

6.1. Purpose of Meetings

The purpose of department meetings is to conduct the necessary business required of an academic department of the College of Business.

6.1.1. Chair Person

The Department Chair or a faculty member designated by the Chair shall serve as the chairperson of departmental meetings, and, at the discretion of the Chair, all

meetings shall be conducted in accordance with the most recent edition of Robert's Rules of Order.

6.2. Voting Eligibility

Voting Faculty Members shall possess the right to vote, or abstain from voting, on all matters subject to rules set forth in other provisions of this governance document or related governance documents. For example, Faculty who are not tenure-eligible shall not have voting rights regarding matters solely in relation to tenure-eligible faculty, e.g., a journal list.

6.2.1. Voting Faculty Defined.

The voting faculty consists of all faculty with at least half-time appointment.

6.2.2. Non-Voting Faculty Member Defined

The term Non-Voting Faculty Member is defined as including visiting faculty members and faculty members employed on less than a half-time basis. The term Non-Voting Faculty Members would also include any visiting faculty or faculty members who do not have an expectation of reappointment.

6.3. Rights of Members on Leave

Members on leave enjoy full voting rights but must be present either in person or virtually to both hear the debate of an issue for a vote and to cast their vote regarding such issue. No voting by proxy will be allowed. To accommodate absent Voting Faculty Members relevant voting will be performed electronically.

6.4. Quorum

On matters requiring a vote, a quorum of 50% of the Voting Faculty Members shall be required as present at the faculty department meeting. When a quorum is not present at a faculty meeting, motions may be made subject to the rules of this governance document and referred to the electronic ballot where a quorum is defined as 50% or greater participation of Voting Faculty Members (responding yes, no, or abstain) for all motions.

6.5. Scheduling of Meetings

The Department Chair shall schedule meetings by providing written notice at least two weeks in advance through email unless matters of urgency require meetings to be scheduled on shorter notice, at the Chair's discretion.

Independently, a faculty meeting may be scheduled following a written demand to the Chair from five faculty members. The Chair will schedule the meeting no later than within two weeks of such demand.

6.5.1. Meeting Frequency

Meetings shall be regularly scheduled in the frequency of not less than twice per semester and no more than once by a bi-weekly period unless extenuating circumstances arise.

6.5.2. Meeting Agenda

The meeting agenda shall be sent to all faculty members two business days in advance of a meeting. Faculty members may request an addition to the agenda, but such request will be subject to the Department Chair's approval. If the Department Chair declines to add the item to the agenda, the Faculty member who proposed it can make a motion at the current meeting to have the item added to a subsequent meeting agenda.

6.5.3. Meeting Administration.

6.5.3.1. Rules of Order.

Meetings shall generally follow Roberts Rules of Procedures, unless specified otherwise in this document.

6.5.3.2. Items Requiring a Faculty Vote

Items that *require* voting faculty *review and action* include, but are not limited to, the following: degree programs; curriculum requirements and content; department objectives, academic standards and procedures; departmental mission, planning and governance statements; departmental policies and procedures of faculty appointment, re-appointment, advancement, promotion and tenure. A faculty vote shall also be required when a motion is made to require such a vote and a second is registered.

6.5.3.3. Items Presented for Vote

Items that *require* voting faculty action shall be presented and put on the floor for discussion and vote at the same meeting unless at least two voting faculty members object and request voting to be postponed once to allow ample time for review. At the Chair's discretion or by the request of any voting faculty during the meeting, an anonymous vote will be conducted electronically within three calendar days after the meeting.

6.5.3.4. Items Not Requiring a Vote

The departmental faculty meeting shall also serve as the forum for faculty members to initiate discussion on any subject deemed to be in the interest of the department.

6.5.3.5. Process for Motions

Motions to be brought before the voting faculty may be made by the Chair, committees of the department, or any member of the voting faculty. Motions are required to be seconded for further consideration unless brought forth by the respective committee chair.

6.6. Majority Rule

A simple majority of non-abstaining voters is needed to pass a measure.

6.7. Procedure if Chair Cannot Attend a Meeting

If the Department Chair cannot attend a meeting, the Department Chair may assign someone to chair the meeting in his/her absence.

6.8. Voting by the Chair

The duty of the Chair to chair Department meetings shall not be construed as a bar to participation in the discussion or voting as the chair enjoys the right to engage in both. In addition, the Chair shall count as one person in determining whether there is a quorum.

6.9. Record-keeping

There shall be notes taken at each meeting by the administrative assistant or a faculty member. The notes shall include major items of discussion as well as a roll call of who was present. Minutes taken at a meeting must be circulated with the agenda for the next meeting and must be approved by vote at the next meeting. Once approved, notes will be placed in Cybox.

7. Department Committees

7.1. Formation and Disbandment of Standing Committees

Part of the Department's work is carried out by the committees. Unless otherwise noted, standing committees will be appointed by the Department Chair in connection with a number of continuing or recurrent activities in which faculty consultation and cooperation are important. The Department Chair will make a reasonable effort to maintain an equitable assignment of committee work to faculty members. The Department Chair will announce the departmental committee appointments at the annual faculty retreat before the start of each academic year.

Disbandment of a standing committee requires voting faculty approval.

7.2. Ad Hoc Committees (Task Forces)

Ad Hoc Committees (Task Forces) may be formed to address pressing or short-term issues. Members of the ad hoc committees may volunteer or they will be appointed by the Department Chair. Ad Hoc Committee is disbanded after its charge is complete.

7.3. Meeting Frequency

Meeting frequency will be at the discretion of the chair of the respective committee or task force.

7.4. Committee and Task Force record-keeping

Committees and Task Forces will maintain notes of each meeting. The notes should be saved on Cybox at the end of each academic semester. When the committee's task is completed, the committee will present the report of their work to the department chair and the accounting faculty for further evaluation.

7.5. Voting in Committees

All members of committees are voting members of those committees.

7.6. Standing Committees

The accounting department has the following standing committees:

7.6.1. Curriculum Committee

The primary responsibilities of this committee are to:

- a. Develop and recommend policies and procedures for Department curriculum approval;
- b. Review and oversee changes to catalog wording for the Department masthead and courses offered; and
- c. Review proposed courses in the Department and initiate faculty discussions on curriculum issues.

One member of the Accounting Department Curriculum Committee represents the Department on the COB Curriculum Committee.

7.6.2. Recruiting Committee – Term Faculty

The primary responsibilities of this committee are to:

- a. Review the materials from the candidates and give full consideration to the materials received before the deadline;
- b. Work with the Department Chair to develop a short list of the applicants to be considered for on-campus visits;
- c. Coordinate job candidates' on-campus interviews; and

- d. Conduct electronic surveys regarding the strengths and weaknesses of the candidates.

7.6.3. Recruiting Committee – Tenure-track/Tenured Faculty

The primary responsibilities of this committee are to:

- a. Review the materials from the candidates and give full consideration to the materials received before the deadline;
- b. Select and present to the Department a short list of the applicants to be considered for on-campus visits;
- c. Distribute short-listed candidates' application materials to the accounting faculty;
- d. Coordinate job candidates' on-campus interviews; and
- e. Conduct electronic surveys regarding the strengths and weaknesses of the candidates.

7.6.4. Workshop Committee

The primary responsibilities of this committee are to

- a. Find, in consultation with other members of the Department, speakers of interest from outside the Iowa State University campus;
- b. Develop and maintain ongoing reciprocal relationships with nearby peer universities, typically with the intention of inviting the peer institutions' faculty to present, and sending ISU faculty to present at the peer institution, with the priority given to the junior faculty;
- c. Coordinate Department faculty presentations;
- d. Handle correspondence with external speakers and arrange publicity for their presentations;
- e. Work with Department staff to establish logistics of the external speaker's visit; and
- f. Coordinate timely distribution of the speaker's presentation materials to the faculty.

7.6.5. Scholarship and Student Awards Committee

The primary responsibilities of this committee are to

- a. Maintain a record of the information on scholarship awards to be given, and the requirements for each award as specified by the donor;
- b. Allocate the scholarship awards to deserving students who meet the criteria for each of the awards;
- c. Select students for other honors and awards throughout the year; and
- d. Publicize information regarding scholarship opportunities.

7.6.6. Promotion and Tenure Committee

The roles and responsibilities of the members of the Promotion and Tenure Committee are outlined in the Accounting Department Promotion and Tenure Review Policies and Procedures document.

7.6.7. Outcomes Assessment Committee

The primary responsibilities of this committee are to:

- a. Draft the assessment plan for the department
- b. Collect outcomes assessment reports from the accounting faculty;
- c. Aggregate outcomes assessment data into an overall assessment report;
- d. Provide outcome assessment report for accreditation purposes;
- e. Coordinate Department and College assessment efforts.

One member of the Accounting Department Outcomes Assessment Committee represents the Department on the COB Assessment Committee.

7.6.8. Student Development Committee

The primary responsibilities of this committee are to:

- a. Coordinate undergraduate recruitment efforts;
- b. Oversee the formation and function of accounting learnings teams;
- c. Communicate with undergraduate students regarding certification opportunities and the MAcc program.

7.6.9 Journal List Committee

This committee is active only during academic years when the Department's journal list is to be reviewed. This review is required every three years, at a minimum. The committee will consist of faculty members with research responsibilities. The responsibilities of this committee are to:

- a. Review the ranking categories and criteria contained in the Department Journal Criteria and List document.
- b. Gather ranking criteria on journals currently on the list.
- c. Identify journals for possible inclusion on the list and gather ranking criteria for these.
- d. Propose an updated set of criteria and journal rankings for discussion and approval by accounting faculty with research responsibilities.

8. Curriculum and Courses

8.1. Changes to the Curriculum

8.1.1. Proposal for New Courses

Any faculty member may propose a new course. The Curriculum Committee will review proposed courses and state their opinion of the proposal to the Chair. Upon faculty approval of the new course by vote, the Chair will assign faculty responsible for the delivery of a newly created course.

8.1.2. Assessment of Existing Courses

Course coordinators, whether volunteered or assigned by the Department Chair, will be responsible for gathering learning outcomes assessment data in their courses and depositing combined outcomes assessment reports on CyBox.

At a minimum, the faculty will deliver outcomes assessment data to the course coordinators no later than three weeks after the end of the spring semester (fall semester, if the course is not offered in the spring). The faculty should document how they plan to improve the courses based on the outcome assessment data.

8.2. Course Assignment and Scheduling

The Department Chair will assign courses to the faculty and manage course scheduling to best accommodate individual faculty requests while operating within the constraints of the Department (such as the number of sections allowed, or the number of individuals able to teach a particular course).

8.3. Textbook Selection and Course Coordination

It is the policy of the Department of Accounting that courses taught by more than one instructor in the same semester be coordinated as follows:

- Common course objectives and core topics.
- Common textbook for multi-semester courses. For other courses, if different textbooks are used by different instructors, the selected textbooks must be approved by all faculty teaching the course.
- Common assessment objectives and implementation plan (per AACSB and state requirements).

Exams, course assignments, projects, supplementary topics, notes, slides, etc. may all vary by the instructor if so desired.

9. Professional Development and Other Faculty Support

9.1. Funding

Department Chair announces guidelines for professional development expenditures at the start of each academic year. Associated professional development funds can be used for covering submission fees and/or professional organization dues, attending research, teaching and/or professional conferences, purchasing of specialized software, data, copy-editing services, etc. The professional development funds may be increased at the discretion of the Chair. Professional development funds can also be increased for faculty presenting in the CPE conference.

9.2. Workshops

The accounting department maintains a series of research workshops. All faculty with research specified in their personal PRS as the major responsibility are expected to participate in the workshops and hosting of the presenter.

9.3. Research and Teaching Assistants

In order to best match faculty needs with teaching and research assistants' skills and experiences, faculty wishing to request teaching or research assistants must notify the Chair no later than one week before the start of each academic semester. The Department Chair will consider requests made after this date, but cannot guarantee accommodation. The department chair shall assign teaching and research assistants to the faculty within the constraints of the budget available for teaching and research assistantships. The faculty are encouraged to utilize the University URA program to supplement their research needs.

9.4. Grants

The faculty are expected to apply for a foreign travel grant if they plan a trip to the conference outside the U.S. The faculty are also encouraged to apply for internal grants (e.g., Ivy College of Business Bootstrap Grant, Mini Grant) to cover the costs of data, software, and/or copy-editing services.

10. Journal List

10.1. Purpose and Objective

The department will establish a journal list for developmental and research performance evaluation purposes. The list will follow the guiding principles outlined in the Department's Accounting Journal Criteria document. The list shall be developed by a committee of faculty members with research responsibilities and approved by a majority vote of faculty members with research responsibilities. An objective of this list is to provide a standard set of journal quality metrics, aiding the

department chair and promotion and tenure committees to consistently evaluate faculty research and publications. The journal list in no way supplants or supersedes the guidelines for research evaluation articulated elsewhere in department or college governance document or in the Faculty Handbook.

10.2. Content of Journal List

The journal list shall describe the criteria for inclusion in and categorization on the list. These criteria should include those specified in the College of Business governance document. The department journal list committee may include other criteria that it deems to be appropriate. The committee is also responsible for determining the categories used to rank journals.

10.3. Journals in Related Disciplines (“Cognate” Journals)

The Faculty also recognizes that accounting scholarship can make valuable contributions in related disciplines both inside and outside the College (e.g., economics, finance, management, psychology). As a result, publications in related-discipline outlets will also be considered in evaluating research productivity. In support of cross-functional research, journals’ ratings on other departmental lists will be considered to be at least equivalent in stature to similarly-rated journals on our departmental list.

10.4. Limitations

Journal lists are not comprehensive, and thus it should not be assumed that a publication in a journal not on the list has no value. Often, new journals are introduced before lists can be updated, and it can be appropriate for a faculty member to publish occasionally in journals in related disciplines. Moreover, high impact work may appear in journals not explicitly on any Ivy College of Business department’s list. If faculty members’ publications appear in journals not on any of these lists, it is incumbent on the faculty member to demonstrate the quality and impact of the publication outlet. In these cases the guiding principle should be to determine how the outlet is viewed by the publication outlet’s discipline and the external academic community more broadly. When possible, measures of a particular article’s impact (e.g., policy influence, citations, etc.) should be documented and considered independently of the publication outlet.

10.5. Updating the Journal List

The department must conduct a review of its journal list at least once every three years. All changes to the journal list (i.e., journal inclusion, journal ranking, inclusion / ranking criteria, and journal list categories) must first be approved by a committee of faculty with research responsibilities, then by a vote of all research faculty.

11. Appeals and Grievance Procedures

The accounting faculty follows the Faculty Handbook policies on Appeals and Grievances Procedures.

12. Amendment to the Governance Document

This document, “Governance Document of the Department of Accounting, Iowa State University,” may only be amended if both of the following conditions are met:

- a. The proposed amendment is approved by a majority vote at a duly called regular or special meeting of accounting faculty during the fall or spring semester of the academic year.
- b. The text of the proposed amendment is distributed to the accounting faculty at least seven days before such meeting.