

## CONFLICT OF INTEREST OR COMMITMENT AMONG MEMBERS OF DISSERTATION COMMITTEES

### POLICY AND PROCEDURE FOR DISCLOSURE AND MANAGEMENT

#### **Background:**

The Graduate School of Wayne State University is committed to the highest ethical standards in the education of doctoral students, including the development and defense of the doctoral dissertation. This process is overseen by the student's Dissertation Committee, whose composition is described in the policy found at <http://wayne.edu/gradschool/phd/committee-and-prospectus/>. It is essential that the members of the committee have not only the requisite professional credentials, but that they are also free of conflicts of interest or commitment that could bias or have the appearance of biasing their judgment about the best interests of the student and the scholarly merit of the dissertation. The present policy and procedure provide a means of disclosing and managing perceived or real conflicts of interest or commitment among dissertation committee members.

#### **Disclosure:**

Each committee member must complete and sign the disclosure form in *Attachment A*. **The form must be submitted prior to the approval of the Prospectus and Record of Approval form and again at the time of the Dissertation Public Lecture Presentation - Defense form.** Conflicts of interest or commitment include financial, personal and/or professional affiliations that could potentially or actually affect the member's objectivity about the dissertation or the student.

#### **Procedure for evaluation and management of disclosures:**

At the time that each dissertation committee member is appointed, he/she will complete and sign the disclosure form. The disclosures will be reviewed by the entire dissertation committee, at their initial meeting or at any time that the committee composition changes, as well as by the student. Based on the disclosures, one of the following three actions must be taken:

1. If none of the members of the committee disclose conflicts, then the chair and the student will indicate this by signing each disclosure form.
2. If any of the members of the committee have disclosed conflicts, but the entire committee and the student are satisfied that these conflicts are not significant or can be managed, then the chair and the student will indicate this by signing each disclosure form.
  - If the chair has disclosed a conflict, but the rest of the committee and the student are satisfied that this conflict is not significant or can be managed, then two other members of the committee must sign the chair's disclosure form on behalf of the committee to signify that they are indeed satisfied.
3. If any committee member or the Chair of the Dissertation Committee has disclosed a conflict of interest and any of the parties considers a conflict or conflicts to be significant, or possibly significant, **and** do not believe that the conflict is manageable, then the issue will be decided by the Dean of the Graduate School or his/her designee. The Dean or designee's decision in these matters will be final.

**Definitions** (from [Nonprofit Risk Management Center](#)):

1. A "Conflict of Interest" is any circumstance described in Part 1 of this Policy.
2. An "Interested Person" is any person serving as an officer, employee or member of the Board of Directors of [Name of Nonprofit] or a major donor to [Name of Nonprofit] or anyone else who is in a position of control over [Name of Nonprofit] who has a personal interest that is in conflict with the interests of [Name of Nonprofit].
3. A "Family Member" is a spouse, parent, child or spouse of a child, brother, sister, or spouse of a brother or sister, of an interested person.
4. A "Material Financial Interest" in an entity is a financial interest of any kind, which, in view of all the circumstances, is substantial enough that it would, or reasonably could, affect an Interested Person's or Family Member's judgment with respect to transactions to which the entity is a party.
5. A "Contract or Transaction" is any agreement or relationship involving the sale or purchase of goods or services, the providing or receipt of a loan or grant, the establishment of any other type of financial relationship, or the exercise of control over another organization. The making of a gift to [Name of Nonprofit] is not a Contract or Transaction.

**Standards** (from the [American Institute of CPAs: 03 102-2—Conflicts of Interest](#)):

A conflict of interest may occur if a member performs a professional service for a client or employer and the member or his or her firm has a relationship with another person, entity, product, or service that could, in the member's professional judgment, be viewed by the client, employer, or other appropriate parties as impairing the member's objectivity. If the member believes that the professional service can be performed with objectivity, and the relationship is disclosed to and consent is obtained from such client, employer, or other appropriate parties, the rule shall not operate to prohibit the performance of the professional service. When making the disclosure, the member should consider Rule 301, *Confidential Client Information* [ [ET section 301.01](#)].

Certain professional engagements, such as audits, reviews, and other attest services, require independence.

Independence impairments under rule 101 [ [ET section 101.01](#)], its interpretations, and rulings cannot be eliminated by such disclosure and consent.

The following are examples, not all-inclusive, of situations that should cause a member to consider whether or not the client, employer, or other appropriate parties could view the relationship as impairing the member's objectivity:

A member has been asked to perform litigation services for the plaintiff in connection with a lawsuit filed against a client of the member's firm.

A member has provided tax or personal financial planning (PFP) services for a married couple who are undergoing a divorce, and the member has been asked to provide the services for both parties during the divorce proceedings.

In connection with a PFP engagement, a member plans to suggest that the client invest in a business in which he or she has a financial interest.

A member provides tax or PFP services for several members of a family who may have opposing interests.

A member has a significant financial interest, is a member of management, or is in a position of influence in a company that is a major competitor of a client for which the member performs management consulting services.

A member serves on a city's board of tax appeals, which considers matters involving several of the member's tax clients.

A member has been approached to provide services in connection with the purchase of real estate from a client of the member's firm.

A member refers a PFP or tax client to an insurance broker or other service provider, which refers clients to the member under an exclusive arrangement to do so.

A member recommends or refers a client to a service bureau in which the member or partner(s) in the member's firm hold material financial interest(s).

**The above examples are not intended to be all-inclusive.**

Ph.D. Office, 5057 Woodward, Room 6305.5, Detroit, MI 48202 | Phone: 313.577.2170 | phdstudents@wayne.edu

Name of doctoral student: \_\_\_\_\_

Last Name

First Name

Student ID

**I. Financial conflicts**

Do you or your immediate family members have any financial interests relevant to the student or the doctoral research? (Examples include but are not limited to ownership or stock in a company that is funding the doctoral research or providing a drug, device, survey instrument or other item to be used in the research, or any past present, or planned contractual relationship with such a company.)

Please check "NO" below if: I do not have a financial conflict of interest.

Please check "YES" below if: I have the following potential or actual financial conflict of interest (please describe):

Committee Member Name	Signature/Date	No	Yes	If Yes, Description (submit attachment if additional space is needed)
--------------------------	----------------	----	-----	--

---



---



---



---



---

**II. Conflicts of commitment or affiliation**

Do you or your immediate family members have any non-financial conflict of commitment or affiliation relevant to the student or the doctoral research? Examples include but are not limited to formal personal or family ties to other committee members or the student (such as a romantic, marital or other family relationship).

Please check "NO" below if: I do not have a conflict of commitment or affiliation.

Please check "YES" below: I have the following potential or actual conflict of commitment or affiliation (please describe):

Committee Member Name	Signature/Date	No	Yes	If Yes, Description (submit attachment if additional space is needed)
--------------------------	----------------	----	-----	--

---



---



---



---



---

After review by Dissertation Committee and Student, the signatures below denote that **NO conflicts were disclosed**.

Chair of Committee\*

---

Name Signature/date

Doctoral student:

---

Name Signature/date

After review by Dissertation Committee and Student, the signatures below denote **ACCEPTANCE that the disclosed conflicts are not significant and/or can be managed satisfactorily**.

Chair of Committee\*

---

Name Signature/date

Doctoral student:

---

Name Signature/date

\*If Chair of Committee has disclosed a conflict, then at least 2 other members must sign and date to denote that they are satisfied that the conflict is manageable:

---

Name Signature/date

---

Name Signature/date