An Examination of Alternative Sources of Doctoral Accounting Faculty

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ABSTRACT. In 2003 the Doctoral Faculty Commission, created by Association to Advance Collegiate Schools of Business (AACSB, 2003) International to address the problem of doctoral faculty shortages in business, reported that alternative supply of business faculty with doctoral degrees can be obtained by attracting and transitioning doctoral-trained researchers from other disciplines. In this study, the authors examined the alternative sources of doctoral accounting faculty by comparing accounting faculty with nonaccounting doctorates (48 participants) and accounting faculty with accounting doctorates (96 participants). Results suggest that doctoral programs are most influential on broad areas of ability and that these abilities can be successfully transitioned from one discipline to another.

Key words: accounting, business education, doctoral faculty

Shortages of doctoral faculty in business have been one of the major concerns in business education in the new millennium. In 2002, the Association to Advance Collegiate Schools of Business (AACSB) International's Management Education Task Force issued a report titled *Management Education at Risk* that identified the emerging global shortage of doctoral faculty in business as one of its greatest concerns.

In response to concerns of doctoral faculty shortages, AACSB created the Doctoral Faculty Commission that issued a report in 2003 titled "Sustaining Scholarship in Business Schools." The Commission's stance on doctoral faculty is stated emphatically in the Forward section to the 2003 report:

> Let's be clear about the real doctoral faculty issue. It's not about day-to-day recruiting challenges, escalating faculty salaries, adhering to accreditation standards, or protecting the professoriate. The real threat is to the very core of collegiate business schools and institutions of higher education-scholarship. Doctoral faculty produces the body of knowledge that sustains intellectual inquiry and the ongoing development of a discipline. (p. 4)

One of the recommendations made by the Commission indicated that business education could find alternative sources of doctoral faculty by attracting and transitioning them from other disciplines. In the executive summary, the Commission stated "Superior market opportunities in business may provide the incentive for significant numbers of PhD–trained researchers from other fields to invest in the transition" (AACSB, Commission for Doctoral Faculty, 2003, p. 8).

Our purpose in this study was to examine alternative sources of doctoral accounting faculty, sources currently being used by accounting departments, by comparing accounting faculty comprising nonaccounting doctorates (all certified public accountants [CPAs]) with accounting faculty comprising accounting doctorates (all CPAs). The core questions asked in this study focus on the following: (a) Do accounting faculty members with nonaccounting doctorates and accounting faculty members with accounting doctorates differ in how successful they believe they are in 20 abilities typically associated with accounting educators? (b) Do accounting faculty members with nonaccounting doctorates and accounting faculty members with accounting doctorates differ in how influential they believe 8 common educational and professional experiences were on the 20 abilities typically associated with them as accounting educators?

A further understanding of how successful faculty members are in transitioning from one discipline to another and how various educational experiences influence this transition may be

useful in business education, especially in times when such transitions are being encouraged.

METHOD

Participants were asked to rate how successful they were with respect to 20 abilities typically associated with accounting faculty and to rate the level of influence that each of 8 common educational and professional experiences had on these 20 abilities.

Some of these works include: (a) the American Accounting Association's (AAA, 1986) "Future Accounting Education: Preparing for the Expanding Profession"; (b) the Big Eight's (Anderson et al., 1989) *Perspectives of Education: Capabilities for Success in the Accounting Profession (The White Paper)*; (c) the various works published by the Accounting Education Change Commission (AECC, 1990, 1993); (d) the American Institute of Certified Public Accountants' (AICPA, 2004) CPA Vision Project; (e) Albrecht and Sack's (2000) *Accounting Education: Charting a Course Through a Perilous Future*, and (g) AACSB International's (2006) *Achieving Quality and Continuous Improvement Through Self-Evaluation and Peer Review, Standards for Accreditation Business Administration and Accounting*, revised edition.

These works have directly or indirectly defined the skills, abilities, and characteristics (referred to as abilities throughout this article) associated in varying degrees with accounting professionals. The sources used to identify some of the specific abilities used in our questionnaire are noted below.

The CPA Vision Project (AICPA, 2004) represents a major grass roots study of the future needs of the accounting profession conducted by the AICPA. The study concluded by identifying core values, core services, and core competencies associated with CPA professionals. From the core values, we selected the abilities associated with continuing professional education (i.e., CPE activities) and life-long learning. From core competencies we selected abilities associated with communications skills, leadership skills, critical thinking skills, and technology skills.

From the AECC's (1990) first position statement titled *Objectives of Education for Accountants*, we selected the abilities to teach broad business concepts and the ability to integrate topics other than accounting from the general knowledge category, the ability to deal with business ethics from the intellectual skills category, and the ability to teach accounting topics from the category of accounting knowledge.

Likewise, from AECC's (1993) fifth issue statement titled *Evaluating and Rewarding Effective Teaching*, we selected abilities related to curriculum development and advisement. We selected the abilities related to developing and publishing research and attendance and participation at professional meetings from the AACSB (2006) accreditation standards.

The final list of the 20 broad abilities incorporated into the questionnaire were: (a) teaching accounting topics, (b) teaching broad business concepts, (c) bringing unique insights and perspectives to the classroom, (d) integrating topics other than accounting, (e) having an effective teaching style, (f) advising students, (g) developing curriculum, (h) doing research, (i) publishing academic and professional articles, (j) publishing in other media, (k) participation in CPE activities, (l) attendance at professional meetings, (m) participation at professional meetings, (n) service to the school and community, (o) communication skills, (p) leadership skills, (q) critical thinking skills, (r) business ethics, (s) use of technology, and (t) life-long learning. The scale used to evaluate successfulness in each area was: 5 = *very highly successful*, 4 = *highly successful*, 3 = *moderately successful*, 2 = *somewhat successful*, 1 = *not successful*, and 0 = *not applicable*.

The eight common experience categories identified were (a) doctoral program, (b) masters program, (c) bachelor's program, (d) CPA examination preparation, (e) teaching experience, (f) accounting work experience, (g) other work experience, and (h) professional development experience. The scale used to evaluate the influence that an experience had on an ability was: 5 = *very highly influential*, 4 = *highly influential*, 3 = *moderately influential*, 2 = *somewhat influential*, 1 = *not influential*, and 0 = *not applicable*.

Participants

Participants were selected from the 2005 *Accounting Faculty Directory* compiled by James Hasselback. All faculty members, excluding chairpersons, who were identified as holding a nonaccounting doctorate and who were CPAs were selected. There was a total of 312 participants. Same number of participants (N = 312) who were identified as holding a doctorate with a major in accounting and who were CPAs, were randomly selected from the same directory for comparison purposes.

The questionnaire directed the participants to identify their doctoral major. Of the 624 participants, 170 returned their questionnaires; 26 of the returned questionnaires were rejected because they were incomplete. Of the remaining 144 (representing a 23% response rate) usable questionnaires, 96 were from participants who reported a doctorate with a major in accounting, and 48 were from participants who reported having a nonaccounting doctorate.

RESULTS

We asked the participants to rate how successful they believed they were in the 20 broad areas of ability. We used Mann-Whitney U tests to compare the responses of the accounting faculty who reported having nonaccounting doctorates with those of the accounting doctorates. Not-applicable responses (0) were eliminated in each analysis. Of the 20 different areas of ability identified in the questionnaire, successfulness in only 1 area was rated differently between the two groups. The nonaccounting doctorates (M = 4.5, SD = .989) rated their successfulness for their ability to integrate topics other than accounting as higher than did accounting doctorates (M = 3.80, SD = .881), $z(141) = 3.27$, $p = .001$.

We asked the participants to rate how influential each of the 8 educational and professional experiences was on each of the 20 abilities. We used Mann-Whitney U tests to compare the responses of the accounting faculty with nonaccounting

doctorates with the responses of the faculty with accounting doctorates for each of the 160 (8 × 20) variables, each representing the influence that a particular experience had on a particular ability. Of the 160 variables analyzed, only 5 resulted in differences that were statistically significant at $p < .05$.

Nonaccounting doctorates rated more highly than did accounting doctorates both the influence that their doctoral program had and the influence that their bachelor's program had on their ability to integrate topics other than accounting. Results for the doctoral program were $z(126) = 2.36$, $p = .018$, nonaccounting doctorates ($M = 3.72$, $SD = 1.45$) and accounting doctorates ($M = 3.17$, $SD = 1.34$). Results for the bachelor's program were $z(117) = 2.09$, $p = .037$, nonaccounting doctorates ($M = 2.84$, $SD = 1.13$) and accounting doctorates ($M = 2.39$, $SD = 1.26$).

Nonaccounting doctorates rated the influence of their bachelor's program more highly than did accounting doctorates on their ability to do research, $z(107) = 2.02$, $p = .043$. Means were 2.15 ($SD = 1.08$) for nonaccounting doctorates and 1.77 ($SD = 1.09$) for accounting doctorates.

Nonaccounting doctorates also rated more highly the influence of their CPA exam preparation experience on their ability to teach accounting topics than did accounting doctorates, $z(121) = 2.17$, $p = .030$. Means were 3.59 ($SD = 1.38$) for nonaccounting doctorates and 3.11 ($SD = 1.25$) for accounting doctorates.

Finally, nonaccounting doctorates rated more highly the influence of their professional development experiences on their ability to advise students than did accounting doctorates $z(93) = 2.43$, $p = .015$. Means were 2.75 ($SD = 1.30$) for nonaccounting doctorates and 2.08 ($SD = 1.13$) for accounting doctorates.

Although we did not hypothesize it, we anticipated that accounting doctorates would (a) rate their success in their ability to teach accounting topics more highly than nonaccounting doctorates, and (b) rate the influence that their doctoral program had on their ability to teach accounting topics more highly than would nonaccounting doctorates. On the basis of the Mann-Whitney *U* tests, we did not find any statistically significant differences in either case for: (a) $z(141) = .147$, $p = .883$, means were 4.29 ($SD = .659$) for non accounting doctorates and 4.31 ($SD = .771$) for accounting doctorates; and for (b) $z(127) = 1.71$, $p = .087$, means were 2.84 ($SD = 1.38$) for nonaccounting doctorates and 3.32 ($SD = 1.35$) for accounting doctorates.

Using various statistical methods, we found that accounting faculty with accounting doctorates and accounting faculty with nonaccounting doctorates did not differ with respect to: teaching specialty, rank, tenure status, number of different universities where they taught, or number of years of work experience in public accounting, industry, government, or other work experience.

In areas where group differences did occur, we noted, using *t* tests, that nonaccounting doctorates had more years of college teaching experience than did accounting doctorates $t(143) = 2.50$, $p = .013$, two-tailed; means were 23.35 ($SD = 9.12$) for nonaccounting doctorates and 19.28 ($SD = 9.26$) for accounting doctorates. We also noted that nonaccounting doctorates held their doctorate degrees longer than did those with accounting doctorates $t(142) = 3.04$, $p = .003$, two-tailed; means were 19.35 years ($SD = 9.76$) for nonaccounting doctorates and 14.31 years ($SD = 9.19$) for accounting doctorates.

On the basis of a Mann-Whitney *U* test, we noted that nonaccounting doctorates rated "the importance to you, as a faculty member, of being a CPA" as higher than the accounting doctorates did $z(143) = 2.34$, $p = .019$; means were 4.21 ($SD = 1.09$) for nonaccounting doctorates and 3.81 ($SD = 1.14$) for accounting doctorates.

With respect to AACSB accreditation, chi-square analyses revealed that more accounting doctorates were employed in business schools that had AACSB accreditation (81% for accounting doctorates vs. 63 % for non accounting doctorates) $\chi^2(1, N = 141) = 5.39$, $p = .020$, and more accounting doctorates were employed in accounting departments that have separate accounting accreditation (48% for accounting doctorates vs. 26% for nonaccounting doctorates) than nonaccounting doctorates, $\chi^2(1, N = 141) = 6.39$, $p = .012$.

DISCUSSION

Shortages of doctoral faculty in business and accounting have become a major issue in business education today. The Doctoral Faculty Commission was created by AACSB International to address the problem of doctoral faculty shortages and suggested in its report titled *Sustaining Scholarship in Business Schools* (2003) that alternative sources of supply of doctoral business faculty could be obtained by attracting and transitioning doctoral-trained researchers from other disciplines. Our purpose in this study was to examine alternative sources of doctoral accounting faculty, sources currently being used by accounting departments, by comparing accounting faculty with nonaccounting doctorates (all CPAs) with accounting faculty with accounting doctorates (all CPAs). The core questions asked in this study focused on the following: (a) Do accounting faculty members with nonaccounting doctorates and accounting faculty members with accounting doctorates differ in how successful they believe they are in 20 abilities typically associated with accounting educators? (b) Do accounting faculty members with nonaccounting doctorates and accounting faculty members with accounting doctorates differ in how influential they believe eight common educational and professional experiences (e.g., doctoral program, teaching experience, CPA exam preparation) were on the 20 abilities typically associated with them as accounting educators? We examined responses from 96 participants who reported a doctorate with a major in accounting and 48 participants who reported having a nonaccounting doctorate.

To address the question (Do accounting faculty members with nonaccounting doctorates and accounting faculty members with accounting doctorates differ in how successful they believe they are in 20 abilities typically associated with accounting educators?), we asked the participants to rate how successful they believed they were for each of the 20 abilities. It is interesting that we did not find any statistically significant differences in how successful the two groups were for 19 of the 20 abili-

ties examined. Both groups reported similar levels of success for their abilities related to: teaching accounting topics, teaching broad business concepts, bringing unique insights and perspectives to the classroom, having an effective teaching style, advising students, developing curriculum, doing research, publishing academic and professional articles, publishing in other media, participation in CPE activities, attendance at professional meetings, participation at professional meetings, service to the school and community, communication skills, leadership skills, critical thinking skills, business ethics, use of technology, and life-long learning. However the doctorates were acquired, it appears that accounting faculty with nonaccounting doctorates are as successful as accounting doctorates in using their abilities in an accounting education setting.

For the one ability in which the two groups differed, nonaccounting doctorates rated their successfulness in their ability to integrate topics other than accounting more highly than accounting doctorates. Although this difference was statistically significant, it had limited usefulness, both groups rated themselves at or near the *highly successful* level for their ability to integrate topics other than accounting. In addition, there was lack of supporting results. For example, we found no differences between the two groups with respect to their ability to teach broad business concepts or their ability to bring unique insights and perspectives to the classroom.

Although we did not hypothesize it, we anticipated that accounting doctorates would rate their success in their ability to teach accounting topics more highly than would nonaccounting doctorates. Nevertheless, we found no statistically significant differences. One explanation may be that other educational and professional experiences have filled in the gap. This explanation is supported by the fact that nonaccounting doctorates rated the influence of their CPA exam preparation on their ability to teach accounting topics more highly than did accounting doctorates. Nonaccounting doctorates also placed more importance on being a CPA than did accounting doctorates. In addition, nonaccounting doctorates held their doctorates longer and had more years of college teaching experience than did accounting doctorates. It appears that accounting faculty with nonaccounting doctorates have used these experiences to successfully make the transition to accounting.

To address the second question (Do accounting faculty members with nonaccounting doctorates and accounting faculty members with accounting doctorates differ in how influential they believe 8 common educational and professional experiences, were on the 20 abilities typically associated with them as accounting educators?) we asked the participants to rate the influence that each of the 8 common educational and professional experiences had on each of the 20 abilities (8 experiences × 20 abilities = 160 responses). The two groups reported no differences in 97% (155/160) of the cases examined. In addition, there were no meaningful or useful patterns in those cases where differences did occur with the exception that nonaccounting doctorates reported that both the doctoral and bachelor's programs were more influential on the ability to integrate topics other than accounting.

We also anticipated, although we did not hypothesize it, that accounting doctorates would rate more highly the influence of their doctoral program on their ability to teach accounting topics than would nonaccounting doctorates, but we found no statistically significant differences. It may be that the participants viewed the importance of their doctoral programs more on their influence on critical analysis skills and research abilities than on the coverage of specific topics. This position is supported by data collected in this study. When overall means (all participants combined) were computed for the influence that the doctoral program had on the 20 abilities listed, only 5 abilities had a high influence rating (*high* is defined as a rating score of 3.5 or more as this represents the mid-way point between a moderately influential rating score of 3 and a highly influential rating score of 4). These five abilities were: (a) the ability to do research, (b) the ability to publish academic and professional articles, (c) the ability to participate at professional meetings, (d) critical thinking abilities, and (e) abilities related to life-long learning. It is interesting that, these are the types of abilities that the Doctoral Faculty Commission hoped to find in doctoral faculty from other disciplines.

We believe that the most important finding in this study relates to the similarities, not differences, found between accounting faculty with accounting and nonaccounting doctorates with respect to both the success they report in their abilities as accounting educators and the influence that common educational and professional experiences had on these abilities. No group differences were found in how successful the two groups were in 95% of the abilities examined and no group differences were found in 97% of the cases where participants rated the influence of educational and professional experiences upon their abilities. It appears that the accounting faculty members with nonaccounting doctorates (all CPAs) are as successful as accounting faculty members with accounting doctorates (all CPAs) in a wide range of abilities associated with accounting education.

The results of this study support the recommendation made by the Doctoral Faculty Commission (2003), that alternative sources of supply of doctoral faculty from other disciplines could be useful in business education. Our results suggest that some of the most important influences that doctoral programs have, regardless of concentration, are in broad areas, such as the ability to do research, the ability to publish academic and professional articles, the ability to participate at professional meetings, critical thinking abilities, and abilities related to life-long learning. Our results also suggest that these abilities can be successfully transitioned from one discipline to another.

NOTE

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