

Criteria for Recruitment as Assistant Professor of Accounting in Colleges and Universities

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In her study of the American academic marketplace of the 1980s, Burke quoted a department chairperson: "Recruitment is tough, a time-consuming job. Our procedures are very elaborate in order to ensure fairness. This is really the most important thing one does, though, maintaining the quality of the department" (Burke, 1988, p. 53). Selection and assimilation of new members are important for any profession, especially the academic profession. A fresh recruit to the academic profession is expected to engage in various tasks such as teaching, research, consultancy, service, administration, and fund raising. Recruitment procedures and criteria should ensure selection of the candidate who best fits an institution's mission and a department's goals.

Although recruitment of faculty is considered to be very important, the actual recruitment process has been little researched (Fulton, 1993). There has even been a call for continuing and systematic research into recruiting practices (Eustace, 1988, p. 86). Most of the existing knowledge is based on anecdotal evidence and not real data. The purpose of this study was to provide empirical evidence on the criteria considered important by different types of colleges and universities in selecting an assistant professor in accounting.

ABSTRACT. In this article, we provide empirical evidence on the criteria considered important by different types of colleges and universities for selecting an assistant professor in accounting. Responses to our survey from 264 schools provided insights into the recruiting process of accredited and nonaccredited 4-year colleges, universities offering master's degrees, and doctorate-granting institutions. Our findings have implications for type of training imparted to PhD students, job searches of doctoral graduates, evaluation of recruiting and tenure criteria in schools, and job satisfaction, performance, and turnover of faculty.

This study is important for several reasons: First, education research has emphasized the importance of understanding competencies demanded by employers for ensuring suitable education and training (Frederickson & Pratt, 1995; Deppe, Sonderegger, Stice, Clark, & Streuling, 1991). Studies of the recruitment and hiring practices of employers may help identify such competencies (Frederickson & Pratt, 1995, p. 238). Second, institutions can evaluate their criteria for recruitment in light of those used by similar institutions and decide if they are appropriate for getting the best candidate to face the challenges in accounting education. Third, ours is the first study, at least in accounting, that examined the criteria for recruit-

ment by schools other than doctorate granting institutions. Last, our study has implications for recruiting students into PhD programs, because some of the criteria that institutions consider important, such as professional certification and experience, could be attained by recruits even before they enroll in the PhD program.

Method

A survey instrument was mailed to each accounting department chairperson listed in Hasselback's (1995) *Accounting Faculty Directory*. The questionnaire had been carefully refined, taking into account detailed comments of 10 faculty recruiters from different schools who responded to our pilot study. The two-page questionnaire contained 42 questions designed to elicit responses on the importance of a number of criteria used for hiring a candidate at various stages of the recruiting process. A personalized cover letter explained the purpose of the research and assured anonymity in reporting of responses. The cover letter stated that if the chairperson so wished, he or she could have the questionnaire completed by the chair of the search committee if the search was in progress. The cover letter as well as the questionnaire noted

specifically that the study concerned the recruitment of an assistant professor (entry level). Of the 660 questionnaires mailed, 264 were returned for a 40% response rate. Given the good initial response and distribution among different types of institutions, a follow-up to non-respondents was deemed unnecessary.

Two major sections of the questionnaire dealt with the decision to invite a candidate for a campus interview and the decision to hire after the campus interview. These stages were denoted as "initial screening" and "final decision to hire." There are other stages in the recruiting process, such as forming the search committee and placement of the advertisement. Higgins and Hollander (1987) described the various stages and viewed shortlisting of candidates for campus interview and the final decision to make an offer to a candidate as important stages in the process. The respondents checked the appropriate box to indicate the importance of each item in making those two decisions on a scale ranging from 1 (*least important*) to 5 (*most important*). They could also check a box labeled "not applicable." In

addition, the questionnaire asked the respondents to mention any other factors that they considered important in the recruiting process.

The section on demographics asked the respondents to specify whether their institution was a 4-year college granting bachelor's degrees, a university with a master's program in accounting or business, or a doctorate granting institution and whether they were accredited by AACSB. This classification, based on the highest level of degree conferred and the mission of the institution, is suggested by the recent Carnegie Classification of Institutions of Higher Education (Carnegie Foundation for the Advancement of Teaching, 1994).

Of the 264 responses, 101 (38.3%) were from colleges and universities granting bachelor's degrees only (hereafter 4-year colleges), 133 (50.3%) were from universities with an MBA or master's program in accounting (hereafter universities with master's programs), and 30 (11.4%) were from doctorate granting institutions (hereafter doctoral institutions). Exactly 50% (132) of the schools were accredited by AACSB.

Candidate characteristics such as education, teaching experience and evaluations, research record, references, professional certifications, and work experience were included in the questionnaire as criteria normally considered during the initial screening process.¹ Similarly, the candidate's performance during presentations and campus interviews, interpersonal skills, compatibility, and communication skills were included as criteria considered during the final decision process.

Average importance score and ranking of each item were computed for 4-year colleges, universities with master's programs, and doctoral institutions. Because accreditation could influence the selection process, importance of these criteria were calculated separately for accredited and nonaccredited schools.

Results

Initial Screening

In Table 1, we summarize the average importance score and ranking for each item used in the initial screening process.

TABLE 1. Mean Importance Scores and Rankings of Factors That Affect the Initial Screening Process

Factor	4-year colleges				Universities with master's degrees				Doctoral degrees	
	Nonaccredited (N = 79)		Accredited (N = 22)		Nonaccredited (N = 53)		Accredited (N = 80)		Doctoral degrees (N = 30)	
	M	Rank	M	Rank	M	Rank	M	Rank	M	Rank
References on teaching skills	4.82	1	4.41	1	4.71	1	4.40	1	4.10	2
Teaching experience in the candidate's area of specialization	4.51	2	4.05	2	4.38	2	4.16	2	3.89	7
References on character	4.46	3	3.95	3	4.15	4	4.08	3	3.90	4
Teaching evaluations	4.14	4	3.86	4	4.21	3	3.89	4	3.90	4
References on work experience	3.97	5	3.19	12	3.62	7	3.44	9	3.07	12
Work experience	3.69	6	3.45	9	3.82	5	3.71	5	3.53	10
Professional certification	3.50	7	3.65	5	3.76	6	3.56	8	3.03	13
Teaching experience in other areas	3.08	8	2.71	17	3.08	8	2.86	16	2.36	18
Grade point average	3.05	9	2.91	13	2.96	11	2.91	15	2.73	17
Honors and awards	2.95	10	2.86	15	2.87	12	3.08	13	2.97	15
Presentations in meetings	2.92	11	3.24	10	3.08	9	3.15	12	2.87	16
Prestige of the applicant's school	2.85	12	3.55	7	2.60	15	3.18	11	3.72	9
References on research skills	2.64	13	3.62	6	2.85	13	3.61	7	4.23	1
Publications in refereed journals	2.64	13	3.48	8	3.06	10	3.63	6	3.90	4
Topic of dissertation	2.57	15	3.23	11	2.53	16	3.25	10	4.03	3
Other working papers	2.48	16	2.81	16	2.61	14	2.74	17	3.00	14
Type of research (analytical, empirical, etc.)	2.28	17	2.91	13	2.25	17	2.92	14	3.73	8
Prestige of the applicant's major professor	1.88	18	2.14	18	1.63	18	2.47	18	3.40	11

ess. These are given separately for 4-year colleges, universities with a master's program, and doctoral institutions. Within each category, statistics are also provided for accredited and nonaccredited schools. The variances for all items within each group were generally less than one, suggesting that there was a high level of agreement within types of schools.

All teaching-related criteria were at the top of the rankings for both 4-year colleges and universities with master's programs. Doctoral institutions ranked references on research skills highest, followed by references on teaching skills and topic of dissertation as their top criteria in the initial screening process. Accredited schools considered research-related criteria such as prestige of the applicant's school, references on research skills, and publications in refereed journals quite important. However, these same criteria were at the bottom of the rankings for nonaccredited 4-year colleges as well as nonaccredited universities with master's programs. Professional certification was considered quite important by all nondoctoral schools ($m \geq 3.50$ or above; rank ≥ 8). Doctoral institutions ranked certification at 13 with a mean of 3.03. Prestige of the applicant's major professor was ranked last by all types of schools except the doctoral institutions. Work experience was an important criterion for all schools ($m > 3.40$). It was considered more important than research skills by universities with master's programs. Only doctoral institutions perceived the type of research to be an important criterion ($m = 3.73$; rank = 8).

Importance of professional certifica-

tion might depend on the area of specialization of the candidate. To allow for this possibility, the questionnaire listed the five areas of specialization in accounting (financial, managerial, auditing, tax, and systems). Respondents indicated the importance of professional certification for each of these areas. All schools perceived certification as very important for an auditing candidate but not for one specializing in systems. Doctoral institutions gave less importance to professional certification compared with other types of schools for candidates in all specialty areas. Similarly, among universities with master's programs, accredited schools gave less importance to professional certification than nonaccredited schools. In Table 2, we list the importance given to professional certification by different types of institutions for candidates specializing in different areas.

Final Decision to Hire

In Table 3, we provide the average importance scores and rankings of criteria considered for the final decision to hire for various types of institutions. Communication skills were the most important criteria for all types of schools other than doctoral institutions, which ranked presentation of research as the top criteria, followed by communication skills. For nonaccredited schools, performance of the candidate during teaching presentation was the second most important criteria. Compatibility with students, interpersonal skills, and compatibility with other faculty in the same department were considered very important by all types of

schools, with rankings between 2 and 5 ($m > 3.95$). The preliminary interview seemed to play an important role, as schools ranked it quite high (6 or 7, $m > 3.30$). Presentation of research was an important criterion for all accredited schools with a mean of over 3.80. Interestingly, potential for service contribution was an important criterion for all types of schools ($m > 3.39$) other than doctoral institutions ($m < 3.00$).

In response to the open-ended question, several respondents mentioned other factors that they regarded as important. These factors included affirmative action attributes (mentioned by three respondents); willingness to teach day, evening, and night classes; understanding and commitment to new AACSB standards; ability to work well in a team of faculty members (mentioned by two); recommendation of a known, trusted, long-time colleague; intellectual curiosity beyond area of expertise; good attitude; and potential for tenure.

Conclusion

In this article, we reported the results of a survey conducted to gather information on the importance of various criteria used by schools to recruit an entry-level assistant professor. We found that all types of schools considered teaching skills of the candidate very important. For example, references on teaching skills and teaching evaluations were ranked among the top four criteria by all types of schools. Moreover, teaching experience in the candidate's specialty area was ranked the second most important criteria by all schools except doc-

TABLE 2. Mean Importance Scores of Professional Certification for Various Specialty Areas

Factor	4-year colleges		Universities with master's degrees		
	Nonaccredited (N = 79) M	Accredited (N = 22) M	Nonaccredited (N = 53) M	Accredited (N = 80) M	Doctoral degrees (N = 30) M
Financial accounting	3.87	3.76	4.13	3.83	3.23
Auditing	3.76	4.05	4.15	4.04	3.59
Managerial accounting	3.40	3.47	3.71	3.45	2.83
Tax	3.39	3.50	3.78	3.44	3.03
Systems	3.04	2.94	3.08	3.09	2.52

TABLE 3. Mean Importance Scores and Rankings of Factors That Affect the Final Decision to Hire

Factor	4-year colleges				Universities with master's degrees				Doctoral degrees	
	Nonaccredited (N = 79)		Accredited (N = 22)		Nonaccredited (N = 53)		Accredited (N = 80)		(N = 30)	
	M	Rank	M	Rank	M	Rank	M	Rank	M	Rank
Communication skills	4.61	1	4.50	1	4.68	1	4.67	1	4.52	2
Performance during teaching presentation	4.49	2	3.93	5	4.54	2	4.30	5	3.75	6
Compatibility with students	4.45	3	4.15	4	4.50	3	4.33	4	3.96	5
Interpersonal skills	4.28	4	4.20	3	4.28	4	4.47	2	4.23	4
Compatibility with other faculty in the department	4.17	5	4.30	2	4.24	5	4.44	3	4.47	3
Preliminary interview	3.58	6	3.70	7	3.65	6	3.67	7	3.34	7
Potential for service contribution	3.49	7	3.40	9	3.54	7	3.41	8	2.90	9
Compatibility with administrators	3.40	8	3.63	8	3.49	9	3.38	9	2.96	8
Presentation of research	3.32	9	3.84	6	3.54	7	4.11	6	4.53	1
Compatibility with staff	3.27	10	3.25	10	3.38	10	3.29	10	2.76	10
Compatibility with faculty in other departments	2.99	11	3.05	11	2.96	11	2.91	11	2.55	12
Compatibility with local/regional customs	2.83	12	2.56	12	2.81	12	2.58	12	2.68	11

toral institutions, which nonetheless perceived it to be quite important. Further, prior research shows that over 70% of faculty consider their interest to be primarily in or leaning toward teaching (Carnegie Foundation for the Advancement of Teaching, 1989). Hence, our study lends support to the growing demand for imparting teaching skills to prospective faculty in their doctoral curriculum.

Doctoral institutions place much importance on a candidate's research potential. This is evidenced by references on research skills, publications in refereed journals, topic of dissertation, type of research, and presentation of research. The importance of research in the top "research universities," to use the Carnegie Foundation's term, has been well documented (Burke, 1988). To that extent, results of our study in the accounting domain are consistent with broad-based prior research. Also consistent with prior research, we found prestige of the applicant's school and prestige of the major professor to be quite important for doctoral institutions.

Four-year colleges considered research skills of the candidate fairly unimportant in their recruiting decisions. For example, the highest ranking given to an indicator of research skills was for

"presentation in meetings" (rank 11; $m = 2.99$). However, prior research suggests that even in 4-year colleges, research performance of the faculty is very important for tenure decisions (CFAT, 1989). This contradictory position could have implications for job satisfaction, performance, and turnover of faculty in 4-year colleges.

Not surprisingly, interpersonal skills and communication skills were considered extremely important by all types of institutions. Again, this has implications for the nature of training given to doctoral students. We also found that accredited schools placed more importance on research skills of the candidate compared with nonaccredited schools, and that doctoral institutions placed less importance on professional certification compared with other institutions. These findings have implications for the job-search process of candidates.

To our knowledge, this is the first empirical study of its kind in accounting and one of the few in general to look at recruiting practices in higher education. Our findings are generally consistent with anecdotal evidence and have implications for doctoral student training, evaluation of criteria by institutions, and the job search process of doctoral students.

This study is subject to the following limitations in addition to those already discussed: First, being a mail survey, significant controls are lacking. However, internal consistency of responses suggests that this was not a significant limitation. Second, though the study attempted to include all the important criteria used during the recruiting process, there may be omitted factors.

Future research should address the job expectations of the candidates and their perceptions of their preparedness and training. A comparison of recruiting criteria with criteria for tenure for the same schools would provide some insight into the job satisfaction and turnover of faculty.

NOTE

1. In faculty recruitment, there are public criteria that are acknowledged and legitimate, such as research and teaching skills, and private criteria such as gender and ethnicity (Eustace, 1988; Fulton, 1993). These private criteria were not included in the questionnaire because these data might be difficult to obtain in a nonanonymous survey.

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