Examining the perceptions of professionally oriented accounting faculty

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ABSTRACT

The critical role of professionally oriented (PO) faculty in accounting education is of growing importance due to the shortage of doctorally qualified accounting faculty and the desire to increase the practice relevance of accounting education. Recently, the Pathways Commission called for greater integration of PO faculty into accounting programs and research. In addition, the AACSB recently modified its accreditation standards to enhance the practice relevance of teaching and research. Given the importance of PO faculty to accounting education, this study reflects a systematic effort to assess the interests, needs, and aspirations of current PO faculty to help facilitate the integration of PO faculty, as called for by the Pathways Commission, and to examine issues associated with the Pathways Commission’s call for examining alternative pathways to terminal degrees. The study surveyed 267 current PO accounting faculty members in the U.S. regarding their experiences and perceptions of their roles in accounting departments. Overall results suggest that these faculty members are largely satisfied with their experiences in academia. Participants also indicated that the teaching-related training, feedback, and guidance they receive are quite limited; participation in service activities is moderate; and involvement in research activities is low. In line with the concerns...
expressed by the Pathways Commission, part-time PO faculty frequently have aspirations for full-time and/or tenure track positions, and they view the lack of a doctorate as impeding their chance of achieving those aspirations. The findings support four themes highlighted by the Pathways Commission: (a) increasing access to doctoral education; (b) improving teaching-related training, feedback, and guidance; (c) more effectively integrating PO faculty into accounting departments; and (d) engaging PO faculty in research activities.

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1. Introduction and background

This study examines the characteristics, experiences, and attitudes of professionally oriented accounting faculty. Currently, there is both a well documented shortage of doctorally qualified accounting faculty (Association to Advance Collegiate Schools of Business (AACSB) International, 2003; Leslie, 2008; Pathways Commission, 2012; Plumlee and Reckers, 2014; Plumlee, Kachelmeier, Madeo, Pratt, & Krull, 2006) and a growing call for accounting research and teaching to become more industry relevant (Pathways Commission, 2012). The shortage of doctorally qualified accounting faculty, in combination with the desire to make accounting education more relevant to practice, suggests great benefit from increasing the number of practicing accountants choosing to pursue doctoral degrees and/or attracting practicing accountants into non-doctoral academic careers.

Many have called for increasing practitioners’ entry into doctoral programs (e.g., Advisory Committee on the Auditing Profession (ACAP), 2008; Boyle, Carpenter, Hermanson, & Mensah, 2013; Boyle, Hermanson, & Mensah, 2011; Ruff, Thibodeau, & Bedard, 2009; Trapnell, Mero, Williams, & Krull, 2009), and several programs have been established to facilitate an increase in the number of accounting practitioners who transition to careers as accounting educators (Pathways Commission Task Force, 2014a). However, to date, these programs have not provided doctorally qualified faculty in the numbers needed to significantly mitigate the longstanding shortage of accounting doctorates. Accordingly, there is a need to investigate the factors that may be serving to impede practitioner interest in pursuing doctorates in accounting, as well as other factors that could potentially serve to attract greater numbers of practitioners into accounting doctoral programs or into non-doctoral academic careers. If research of these issues identifies actionable factors, such research could potentially lead to changes that may successfully increase practitioner interest in obtaining accounting doctorates or entering into non-doctoral academic careers. Due to the large number of accounting practitioners, such a change might have a significant impact on the long-standing shortage of accounting doctorates while also serving to provide the integration of “professionally oriented faculty more fully into significant aspects of accounting education, programs, and research” as called for by the Pathways Commission (2012, p. 11).

With respect to the AACSB accredited segment of the market, interest in and demand for PO faculty will likely increase due to actions taken by the AACSB that could affect future hiring and retention decisions. Specifically, the AACSB recently modified the categories of faculty qualifications in a manner that will serve to heighten the emphasis placed on the collective practice experience of faculty. These changes allow for the use of a higher proportion of professionally oriented faculty, which should enhance the practice relevance of accounting education as called for by the Pathways Commission, while simultaneously serving to possibly lessen the effects of the doctoral shortage.

Under the prior AACSB accreditation standards, faculty members were categorized as being either academically qualified or professionally qualified. Academically qualified (AQ) faculty were those with a research doctorate and an active research record, while the professionally qualified (PQ) classification typically included those with Masters level training, certification in the teaching area, and significant and current professional experience. AACSB Standard 10 had indicated that an accredited institution should ensure that “at least 50 percent of faculty resources are academically qualified” (Association to Advance Collegiate Schools of Business (AACSB) International, 2012, p. 42). The AACSB modi-
fied this requirement under Standard 15 by expanding faculty classifications from the traditional categories of “academically qualified” and “professionally qualified” faculty to a classification with four faculty categories that provide more emphasis on professionally oriented faculty.

The newly adopted classifications include the following four new faculty categories, with three of the categories emphasizing a connection to “practice”:¹

- Scholarly Academics (SA) who “sustain currency and relevance through scholarship and related activities”.
- Practice Academics (PA) who “sustain currency and relevance through professional engagement, interaction, and relevant activities”.
- Scholarly Practitioners (SP) who “sustain currency and relevance through continued professional experience, engagement, or interaction and scholarship related to their professional background and experience”.
- Instructional Practitioners (IP) who “sustain currency and relevance through continued professional experience and engagement related to their professional backgrounds and experience” (Association to Advance Collegiate Schools of Business (AACSB) International, 2013, p. 39).

These new categories call attention to the value of strategy/policy considerations with regard to PO faculty, as will be explored more fully in the Conclusion section of the paper.

Relevant to the Pathways Commission’s call for a fuller integration of professionally oriented faculty, the revised AACSB standards also still call for the usage of “participating faculty”, defined as one who “actively and deeply engages in the activities of the school in matters beyond direct teaching responsibilities. Such matters might include policy decisions, advising, research, and service commitments” (Association to Advance Collegiate Schools of Business (AACSB) International, 2013, p. 23). The standard indicates that normally 75 percent of the institution’s teaching be delivered by participating faculty. Since PO faculty deliver such a large portion of the teaching at many institutions, it will be common for many, if not most, of an accredited institution’s PO faculty to be participating in order for these institutions to meet this criterion. Accordingly, it is important to understand the level of PO faculty involvement in these AACSB-specified activities and commitments. Notably, it is likely that service, and to a lesser extent, research contributions by PO faculty will be expected at all institutions.

In addition to the focus on AACSB accreditation issues, it is important to note that the accounting doctorate shortage affects smaller, non-AACSB accredited institutions most severely (Plumlee & Reckers, 2014), and the need for the practice relevance expressed by the Pathways Commission is important to all institutions of higher learning, regardless of accreditation status. Thus, the issues related to PO faculty and practice relevance are not simply AACSB accreditation related; rather, these issues are relevant to institutions across the spectrum.

The Pathways Commission’s recommendations and the AACSB’s adjustment of faculty qualification standards both reflect the dual issues of the relevance of business education to practice and the accounting doctoral faculty shortage (Pathways Commission, 2012). The Association to Advance Collegiate Schools of Business (AACSB) International (2012, p. 42) standards in place at the time of the survey required that, “At least 50 percent of faculty resources are academically qualified,” leaving the opportunity for significant use of PO faculty. Since the recently revised AACSB standards allow for up to 60 percent of the faculty to be from the three practice-oriented categories, it is reasonable to anticipate an increase in the use of practicing professionals by accredited institutions as a means of both enhancing the practice relevance of accounting education and as a means of addressing the growing shortage of doctorally qualified accounting faculty. In addition to the increased use of PO faculty, their engagement in the full range of faculty duties, including service and business engagement, will be critical for business schools.

Despite the prevalence and likely expansion of PO faculty in U.S. accounting programs, the study’s literature review could not identify recent research that has considered the characteristics, interests, and experiences of these individuals, with one exception. Subsequent to the present study’s survey administration, the Pathways Commission implementation team (Pathways Commission, 2013, p. 5)

¹ At the time the survey was conducted, the AQ/PQ designations were in effect.
engaged in an effort to survey practitioner faculty to “collect their experiences of best approaches for becoming integrated into the academy”. The Pathways team also surveyed accounting department chairs regarding the integration of professionally oriented faculty into their departments. The present study’s survey results were provided to the Pathways Commission as they were drafting their survey, so as to avoid overlap between the two survey efforts. The Pathways survey (based on responses from 132 PO faculty and 189 department chairs) reveals that department chairs are more optimistic about the integration of PO faculty into their departments than are the PO faculty (see Pathways Commission, 2014; Pathways Commission Task Force 2014b). The Pathways team provides suggestions for better integrating PO faculty into accounting departments, including involving PO faculty in curriculum development, research workshops, strategic planning, hiring processes, and mentoring programs. The Pathways survey (Pathways Commission Task Force 2014b) does not consider variations in PO faculty or chair responses by organizational (e.g., doctoral status, faculty size) or individual characteristics (e.g., gender, experience).

Without detailed information about PO faculty, actions taken to increase the propensity of practitioners to transition to careers as educators may fail to effectively target the most important factors associated with such decisions. Furthermore, the ultimate goal of increases in PO faculty is to enhance the relevance of accounting education and research. A mere increase in the number of PO faculty may not achieve the benefits of full integration as envisioned by the Pathways Commission. This research provides a first step in better understanding PO accounting faculty characteristics, satisfaction, integration, selection, training, feedback, professional activities, motivation, and ultimate goals. Such information is needed to help ensure that the anticipated increased utilization of professionally oriented faculty not only achieves the full integration as targeted by the Pathways Commission, but also does so in numbers sufficient to mitigate the effects of the growing shortage of doctorally qualified faculty.

This study’s research questions seek information regarding the characteristics, attitudes, and experiences of professionally oriented accounting faculty in the U.S. Specifically, the study investigates the following exploratory questions:

- What are the characteristics of PO accounting faculty?
- How satisfied are these PO faculty members with their positions?
- How effectively do the participants’ institutions and departments select and integrate their PO faculty and provide initial training and performance feedback?
- What is the extent of PO faculty involvement in core faculty responsibilities of teaching, research, and service?
- What are the motivations and career aspirations of PO faculty?

The next section describes the method used in this study. The subsequent sections present the results and discussion and conclusion.

2. Method

Results of this study are based on a survey of active PO accounting faculty at both AACSB and non-AACSB accredited schools of business in the U.S. This survey asked participants about their demographic characteristics, satisfaction, integration, selection, training, feedback, professional activities, motivation, and ultimate goals.²

What constitutes the “professionally oriented” faculty discussed and targeted in the Pathway Commission’s report was never specifically defined within the report. Seemingly, the concept of professionally oriented faculty is purposely broad and was generally understood by most to include faculty whose ability to contribute to academia derives more from their experience as practitioners than researchers. Such an implied definition encompasses the AACSB’s categories of IP and SP faculty, whose currency

² Because the survey is anonymous, the authors cannot determine whether there are multiple responses from one institution. This is a limitation of the study.
and relevancy, as noted by the AACSB, are primarily derived and maintained from their professional experience and engagement. While the Pathways Commission’s targeted population of professionally oriented faculty is not clearly defined, it is highly likely that these targeted practitioners do not currently possess a doctorate. Accordingly, one proxy for this targeted population would be current full-time and part-time non-doctorally qualified faculty. Such faculty would have the experience with academia necessary to provide informed opinions and insights about the roles, expectations, and integration of PO faculty. Furthermore, it can be presumed that many, if not most, of such faculty have at least given some thought to pursuing a doctorate.

The contact information for the study participants was obtained in three ways. First, the 2010 Hasselback Accounting Directory (Directory) was consulted to identify (Hasselback, 2010) individuals who did not currently hold a research doctorate (or were not ABD), as these individuals are likely to be PO faculty, as discussed above. These individuals were directly emailed a link to the survey and asked to participate. Second, since the Directory typically does not include part-time accounting faculty, department chairs at U.S. accounting programs were identified and sent an email request to invite their part-time “PQ” faculty to participate. Third, faculty networks of each coauthor were engaged to reach out to department chairs and other faculty to identify potential participants at their institutions and to also encourage participation.3

The overall respondent demographics discussed below are consistent with the typical demographics that would be expected to represent PO faculty (i.e., 86 percent hold master’s degrees, 93 percent hold one or more professional certifications, and 68 percent have greater than 10 years of professional experience), suggesting that the respondents are a reasonable representation of professionally oriented faculty identified and discussed in the Pathways Commission’s report.

After developing an initial questionnaire for PO faculty, a pilot test was conducted using a convenience sample of experienced faculty. Based on that pilot test, the survey items were revised to improve clarity and conciseness. The final survey was administered during 2012 using Qualtrics, a commonly used online survey service provider. Participants took 21 minutes on average to complete the survey. Follow-up requests were sent to all participants.4 In total, 267 responses were received.5

In considering variations in responses, the study uses a regression model based in part on similar relevant variables identified in prior published research (e.g., Bailey, Hermanson, & Louwers, 2008; Nathan, Hermanson, & Hermanson, 1998; Reinstein & Calderon, 2006; Strawser, Flagg, & Holmes, 2000; Walker, Fleischman, & Stephenson, 2010). These initial variables include gender, experience, type of institution (i.e., private or public), AACSB accreditation, and whether the institution offers a doctoral degree. In addition to those variables, the following variables that are specifically relevant to the study were added given the nature of PO faculty: full-time (PO faculty teaching on a part-time basis may have different perceptions than those teaching full-time), administration (PO faculty sometimes serve in administrative roles, and administrators may have different views than non-administrators), certification (PO faculty possessing at least one certification may have different views due to their particularly strong ties to the profession), doctorate (the majority of PO faculty possess a master’s degree; however, a few possess a doctorate and may have different workloads or perceptions than non-doctoral faculty), and size of faculty (PO faculty are deployed by institutions of varying size, and smaller institutions may deploy PO faculty differently than larger institutions). Thus, the following regression model was used to explore each question:

\[
\text{Question} = f (\text{Full-time, Administration, Female, Certification, Doctorate, Teaching Experience, Professional Experience, Private, AACSB, Large Faculty, Doctoral Program}).
\]

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3 Given the common usage of the term “PQ” faculty at the time of the survey, the survey instrument and the emails sent to chairs and colleagues referred to target individuals as “PQ” faculty. The authors believe that the use of the “PQ” terminology was sufficient to focus the chairs and colleagues on PO faculty.

4 There were two primary waves of responses, and there are no significant differences in any of the Tables 2–4 variables between group #1 and group #2 (p > 0.05).

5 Due to the nature of the survey process (i.e., working through department chairs for some contacts), it is difficult to determine the exact response rate. The survey invitation was emailed directly to over 2200 apparently PO faculty in the Hasselback (2010) directory, as well as to chairs and faculty contacts.
The independent variables are coded as follows:

Full-time = 1 for full-time, else 0.6
Administration = 1 for administrative role, else 0.
Gender = 1 for female, else 0.
Professional certification = 1 for professional certification, else 0.
Doctorate = 1 if participant has a doctorate, else 0.
Years of experience = 1 if teaching experience > 10 years, else 0.
Professional Experience = 1 if professional experience > 10 years, else 0.
Private = 1 if a private school, else 0.
AACSB = 1 if College of Business is AACSB accredited, else 0.
Large Faculty = 1 if accounting faculty size > 10, else 0.
Doctoral Program = 1 if College offers a doctoral degree, else 0.

3. Results and discussion

3.1. Demographic information

As shown in Table 1, 80 percent of the participants were full-time faculty members, and 20 percent were employed in a part-time capacity. Sixteen percent of the participants indicated that they were serving as administrators,7 and 52 percent were female. Ninety-three percent held one or more professional certifications. The highest degree held by the participants was typically a Master’s degree (86 percent), with 14 percent having a doctorate.8 The experience level of the participants was relatively high, with 51 percent

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6 The primary analyses compare part-time to full-time PO faculty. See the Results section for evaluation of differences in perceptions between non-tenure track versus tenure track full-time faculty.

7 The 42 administrators include 24 tenure track full-time faculty, 17 non-tenure track full-time faculty, and one part-time faculty member.

8 In this study, 14 percent of the respondents have a doctorate (7 percent a doctorate in accounting and 7 percent an “other” doctorate), versus 37 percent doctoral respondents in the Pathways Commission Task Force (2014b) survey of PO faculty. Thus, the percentage of doctors in this study is substantially lower than in the Pathways survey. Given the nature of the sampling process, individuals with a doctorate could have entered the study through an invitation from a department chair or from a member of the authors’ professional networks. In addition, when using the Hasselback (2010) Directory, individuals who did not have a degree listed were included in the email list, and some of them may have had a doctorate. It also is possible that some faculty members in the Hasselback Directory had doctorates that were not reflected in the Directory. Given the explicit instructions and description of the survey’s purpose (to focus on “PQ” faculty issues; see footnote 3), as well as the low rate of
having more than 10 years of teaching experience and 68 percent having more than 10 years of professional experience.

The institutional characteristics of the sample included faculty representing a wide range of schools. Respondents in the sample included 41 percent from private schools, 39 percent from schools with more than 10 accounting faculty members, 64 percent from AACSB accredited programs, and 29 percent from schools offering a doctorate in business.

3.2. Participant satisfaction and integration with department (Table 2)

Table 2 presents the results of a series of nine questions that assessed the participants’ satisfaction with various aspects of their experience in academia. Their responses were measured using seven-point Likert scales, with the endpoints defined as 1 = very dissatisfied and 7 = very satisfied. On average, the participants indicated that they were relatively satisfied with their experiences, with mean ratings in excess of 5.0 on several of the measures. Only one measure (opportunity for advancement) received a mean rating of less than the midpoint of four, with a mean response of 3.63.9

The dimensions that the participants were most satisfied with were their “Overall teaching experience within [their] courses” and their “Overall interaction with students in and out of the classroom,” with mean responses of 6.35 and 6.26, respectively.10 Further analysis of these two measures revealed greater satisfaction for those in an administrative role, indicating that administrators are, on average, more satisfied than non-administrators for these two measures.11 This positive association between administrators and expressed satisfaction was observed for several other dimensions of satisfaction, with particularly strong effects for the recognition received from the institution, the opportunities for advancement, and compensation. In total, serving as an administrator was positively related to six of the nine measures of satisfaction.

Similarly, service as a full-time faculty member also proved to be an important factor in many of the assessed dimensions of satisfaction. Service as a full-time faculty member was related to increased satisfaction for the following four measures: 1) the degree to which they are treated as a valuable member of the accounting department, 2) the recognition received from the institution, 3) the training and resources available, and 4) the compensation received.

One of the most striking results was that women in the sample reported less satisfaction with opportunities for advancement (see Almer & Single, 2007 for related discussion). This measure had the lowest overall mean of the nine items, reflecting overall relative dissatisfaction.

The participants also were asked to provide their perceptions regarding how effective their institution was at integrating their PO faculty within their departments (1 = very ineffective, 5 = very effective). Their mean response was 3.72 implying that, on average, the participants viewed their departments as fairly successful on this dimension. The perceived effectiveness was positively related to full-time status, serving as an administrator, and working for a private institution. Thus, there may be a particular need to improve the integration of part-time PO faculty into departments.

3.3. Selection process, training and feedback (Table 3)

The participants regarded the process used to hire them as moderately rigorous, with a mean of 2.91 on a five-point scale. Being employed on a full-time basis was positively related to the reported
The results indicate that relatively little teaching-related training was offered to the faculty either before they taught their first class or on an ongoing annual basis.\footnote{It appears that many doctoral accounting faculty members also receive limited teaching training. See the Conclusion for additional discussion of this issue.} Eighty-nine percent of the

\begin{table}
\centering
\caption{Satisfaction and integration with department}
\begin{tabular}{lll}
\hline
Level of satisfaction with … & Mean & Regression insights \\
& (SD) & (variable and \\
& (Median) & coefficient, \\
& [Range] & \(p \leq 0.05\) two-tailed) \\
\hline
Overall teaching experience within your courses & 6.35 (0.79) & Administration +0.37 \\
& (6) [2–7] & \ \\
Overall interaction with students in and out of the classroom & 6.26 (0.98) & Administration +0.52 \\
& (6) [2–7] & \ \\
The hiring process you participated in to become a faculty member & 5.53 (1.57) & n.s. \\
& (6) [1–7] & \ \\
The level of respect you receive from the tenured faculty & 5.20 (1.89) & n.s. \\
& (6) [1–7] & \ \\
The degree to which you are treated as a valuable member of the accounting department & 5.57 (1.80) & Full-time +1.04 \\
& (6) [1–7] & Administration +0.65 \\
The training and resources you receive to do an effective job & 4.68 (1.93) & Full-time +0.93 \\
& (5) [1–7] & \ \\
The compensation you receive & 4.09 (1.93) & Full-time +0.65 \\
& (5) [1–7] & Administration +0.82 \\
The recognition you receive from the institution & 4.48 (1.97) & Full-time +0.95 \\
& (5) [1–7] & Administration +1.28 \\
The opportunity you have for advancement within academia & 3.63 (1.97) & Administration +0.93 \\
& (3) [1–7] & Female –0.54 \\
Please indicate how effective your academic institution is at integrating its PQ accounting faculty members within the department (1 = very ineffective, 5 = very effective) & 3.72 (1.10) & Full-time +0.49 \\
& (4) [1–5] & Administration +0.40 \\
& & Private +0.30 \\
\hline
\end{tabular}
\end{table}

Scales: 1 = very dissatisfied to 7 = very satisfied, except as noted.
Regression models: Question \(= f\) (Full-time, Administration, Female, Certification, Doctorate, Teaching Experience, Professional Experience, Private, AACSB, Large Faculty, Doctoral Program).
Note 1: Robust standard errors are used as needed for heteroskedasticity. The highest VIF is 1.64, indicating that multicollinearity is not an issue. The n’s in the regressions in \textbf{Tables 2–4} range from 247 to 263. Throughout the analysis, the dependent variables are treated as interval data. When ordinal logistic regression is run for the models with Likert scales as the dependent variable, the results are similar (in three cases, Private has \(p < 0.07\), and in one case Teaching Experience has \(p < 0.07\)).

Note 2: Interested readers may contact the authors for further details of the analyses, which are presented in summary form here.

Independent variables:
Full-time = 1 for full-time, else 0.
Administration = 1 for administrative role, else 0.
Female = 1 for female, else 0.
Certification = 1 for professional certification, else 0.
Doctorate = 1 if participant has a doctorate, else 0.
Teaching Experience = 1 if teaching experience > 10 years, else 0.
Professional Experience = 1 if professional experience > 10 years, else 0.
Private = 1 if a private school, else 0.
AACSB = 1 if College of Business is AACSB accredited, else 0.
Large Faculty = 1 if accounting faculty size > 10, else 0.
Doctoral Program = 1 if College offers a doctoral degree, else 0.

rigor, which may be reflective of the increased care and diligence that one might expect to exist when filling full-time positions.
participants indicated that they received three hours or less of training before they taught their first class. Similarly, 76 percent of the participants indicated that they received three hours or less of annual training on an ongoing basis. Overall, it appears that teaching-related training of PO faculty is quite limited.  

The participants also were queried about the level of teaching-related guidance they received from their dean, chairperson, other faculty, and students (1 = very low and 5 = very high). The means ranged from a low of 1.67 for guidance from deans, to a high of 2.67 for guidance from department chairs. Thus, PO faculty members generally felt that they received only moderate degrees of guidance from any of the four potential sources. Such a result is noteworthy, as it reveals that PO faculty members do not receive strong teaching-related guidance from any source. Accordingly, this may be an area where increased emphasis should be placed in the future.

A closer examination of the results indicated that the guidance from deans was negatively related to faculty size, implying that PO faculty in departments with larger faculty sizes felt they received less guidance from their deans. This may be an expected result of deans in larger schools having less time to interact with individual faculty. The guidance from other faculty was lower for PO faculty with a doctorate and those with teaching experience of at least 10 years. Such faculty may be viewed as veterans in the classroom, thus requiring less guidance. The guidance from students was negatively associated with full-time status and whether the participant had at least 10 years of teaching experience.

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**Table 3**

<table>
<thead>
<tr>
<th>Question</th>
<th>Mean (SD) [Median] [Range]</th>
<th>Regression insights (variable and coefficient, p ≤ 0.05 two-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rigor of the selection process you participated in to obtain your teaching position*</td>
<td>2.91 (0.98) [3] [1–5]</td>
<td>Full-time +0.51</td>
</tr>
<tr>
<td>Hours of teacher training prior to teaching first class</td>
<td>89% report 3 hours or less</td>
<td>n.s.***</td>
</tr>
<tr>
<td>Hours of teacher training on an annual basis</td>
<td>76% report 3 hours or less</td>
<td>n.s.***</td>
</tr>
<tr>
<td>Level of guidance you receive from the following related to your classroom teaching:*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dean</td>
<td>1.67 (0.99) [1] [1–5]</td>
<td>Large faculty –0.48</td>
</tr>
<tr>
<td>Department chair</td>
<td>2.67 (1.31) [3] [1–5]</td>
<td>n.s.</td>
</tr>
<tr>
<td>Other faculty</td>
<td>2.51 (1.12) [3] [1–5]</td>
<td>Doctorate –0.45</td>
</tr>
<tr>
<td>Students</td>
<td>2.65 (1.09) [3] [1–5]</td>
<td>Teaching experience –0.47</td>
</tr>
<tr>
<td>Level of feedback you receive from the following related to your performance in the classroom:*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dean</td>
<td>2.01 (1.14) [2] [1–5]</td>
<td>Large faculty –0.51</td>
</tr>
<tr>
<td>Department chair</td>
<td>2.90 (1.32) [3] [1–5]</td>
<td>n.s.</td>
</tr>
<tr>
<td>Other faculty</td>
<td>2.20 (1.12) [2] [1–5]</td>
<td>n.s.</td>
</tr>
<tr>
<td>Students</td>
<td>3.85 (1.00) [4] [1–5]</td>
<td>n.s.</td>
</tr>
</tbody>
</table>

* Scales are from 1 = very low to 5 = very high.

** Used ordinal logit instead of regression due to the nature of the dependent variable.

See Table 2 for regression model and variable definitions.

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13 It is possible that some institutions that offer such training have many faculty members who do not take advantage of the training.
The resulting measures for teaching-related feedback (as opposed to guidance) received from the four potential sources were largely similar to the measures found for guidance, with the exception of students, where the feedback from students was considered to be moderately high (mean of 3.85, greater than the next highest mean at \( p < 0.01 \)). This likely is attributable to formal teaching evaluations that are typically administered for all faculty members, and of course, would be considered a form of student feedback. The means for feedback received from participants’ deans, chairs, and other faculty ranged from 2.01 to 2.90. The measure for feedback from the dean was again negatively related to faculty size, revealing that PO faculty in departments with a large faculty size reported that they received significantly less feedback from their deans.

### 3.4. Professional activities (Table 4)

The questionnaire asked the participants to indicate their levels of involvement in service and research activities at their institutions (scales from 1 = very low to 5 = very high). Their responses indicated that they were much more likely to be involved in service activities than research activities (\( p < 0.01 \)). The mean response for service activities was 3.65, indicating that their involvement in such activities was rated between moderate and moderately high. The mean response for research activities was 1.85, indicating that their involvement in research was rated as being between moderately low and very low. This low response suggests that only a limited number of current PO faculty members would likely qualify under the new AACSB SP classification. As a result, certain institutions may want to

<table>
<thead>
<tr>
<th>Question</th>
<th>Mean (SD)</th>
<th>Regression insights</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(Median)</td>
<td>(variable and coefficient, ( p \leq 0.05 ) two-tailed)</td>
</tr>
<tr>
<td>Level of involvement in service activities*</td>
<td>3.65 (1.36)</td>
<td>Full-time +1.45</td>
</tr>
<tr>
<td></td>
<td>[4] [1–5]</td>
<td>Administration +0.53</td>
</tr>
<tr>
<td>Level of involvement in research activities*</td>
<td>1.85 (1.11)</td>
<td>Full-time +0.58</td>
</tr>
<tr>
<td></td>
<td>[1] [1–5]</td>
<td>Doctorate +0.55</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Private −0.32</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Large faculty −0.45</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Doctoral program −0.40</td>
</tr>
<tr>
<td>Number of courses typically taught per year:**</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax</td>
<td>0.72 (1.45)</td>
<td>n.s.</td>
</tr>
<tr>
<td></td>
<td>[0] [0–7]</td>
<td></td>
</tr>
<tr>
<td>Auditing</td>
<td>0.49 (1.06)</td>
<td>Administration +0.59</td>
</tr>
<tr>
<td></td>
<td>[0] [0–6]</td>
<td>Certification +0.47</td>
</tr>
<tr>
<td>Accounting information systems</td>
<td>0.45 (1.31)</td>
<td>n.s.</td>
</tr>
<tr>
<td></td>
<td>[0] [0–10]</td>
<td></td>
</tr>
<tr>
<td>Introductory level accounting</td>
<td>2.30 (2.17)</td>
<td>Full-time +1.37</td>
</tr>
<tr>
<td></td>
<td>[2] [0–10]</td>
<td>Administration −1.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>AACSB +0.54</td>
</tr>
<tr>
<td>Intermediate and/or advanced level financial accounting</td>
<td>1.29 (1.61)</td>
<td>Full-time +0.62</td>
</tr>
<tr>
<td></td>
<td>[1] [0–8]</td>
<td>Certification +0.88</td>
</tr>
<tr>
<td>Managerial accounting</td>
<td>1.30 (1.89)</td>
<td>n.s.</td>
</tr>
<tr>
<td></td>
<td>[0] [0–10]</td>
<td></td>
</tr>
<tr>
<td>Total undergraduate courses</td>
<td>5.61 (3.15)</td>
<td>Full-time +2.78</td>
</tr>
<tr>
<td></td>
<td>[6] [0–10]</td>
<td>Administration −1.35</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Female +0.78</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Large faculty −1.01</td>
</tr>
<tr>
<td>Total masters courses</td>
<td>1.01 (1.73)</td>
<td>Private +0.52</td>
</tr>
<tr>
<td></td>
<td>[0] [0–10]</td>
<td>Doctoral program +0.90</td>
</tr>
</tbody>
</table>

* Scales are from 1 = very low to 5 = very high.  
** The n’s range from 250 to 262 for the teaching load questions.

See Table 2 for regression model and variable definitions.
consider encouraging their PO faculty to become more actively engaged in research in order for them to qualify for this new SP classification.\textsuperscript{14}

Additional analysis indicated that involvement in service activities by PO faculty was positively related to whether they were full-time faculty or served in an administrative capacity. These positive relations are likely in line with what might be expected, as both roles would seemingly indicate a more committed relationship in general between the faculty and the institution. These more committed roles could be expected to offer more opportunity for involvement in university-related service activities, as well as increased expectations for such involvement.

The participants’ involvement in research varied with several demographic and institutional factors. Participants in full-time roles and those with a doctorate were more engaged in research. Conversely, participants from private schools, larger schools, and institutions offering a doctorate were less engaged in research. Many of these institutions likely define “research” as basic academic research, which would be the purview of traditional doctoral faculty, rather than PO faculty. The types of research or scholarship typically performed by PO faculty likely would not be considered “research” at these institutions.

On average, the participants taught 5.61 undergraduate courses and 1.01 Masters courses per year. The total number of undergraduate courses taught was greater for participants who were full-time, not serving as administrators, and female. It is logical that full-time faculty would teach more, and that administrators would teach less. However, the reason for the positive relation between number of courses taught and being female is unclear. In addition, the total number of undergraduate classes was lower for participants from larger schools. Participants from private schools and schools having a doctoral program taught more Masters courses. This high level of teaching load may limit the ability for PO faculty to participate in service and research activities to the level called for by the Pathway Commission or needed to qualify for AACSB SP classification.

The most commonly taught classes by PO faculty in the sample were introductory level classes (with a mean of 2.30 such classes per year, higher than the next highest mean at $p < 0.01$), followed by means of 1.30 for managerial, 1.29 for intermediate and/or advanced financial, 0.72 for tax, 0.49 for auditing, and 0.45 for systems. Possessing at least one certification (i.e., CPA, CMA) was positively related to teaching auditing and intermediate and/or advanced financial accounting.

3.5. Tenure track versus non-tenure track full-time PO faculty (Table 5)

The primary analyses in Tables 2–4 compare part-time to full-time PO faculty. The full-time faculty participants include 123 non-tenure track faculty members and 91 tenure track faculty members. In an additional analysis (see Table 5), part-time faculty are excluded from the sample and the

\textsuperscript{14} Consistent with this notion, at two of the coauthors’ recent college-wide faculty meeting, the senior associate dean indicated that the former “PO” faculty in the college would be contacted about their suitability for and interest in broadening their professional role to include research, so as to qualify as SP faculty members under the new AACSB guidelines.
Full-time variable is replaced with Tenure Track (0 for non-tenure track and 1 for tenure track). The analysis finds that tenure track PO faculty have significantly higher ratings for the level of respect they receive from other faculty, opportunity for advancement, rigor of the selection process, level of teaching guidance received from other faculty, and level of involvement in research. It is also found that tenure track faculty teach fewer total undergraduate courses per year. Thus, there is evidence of some differences in perceptions and activities within the full-time group.

3.6. Motivation and ultimate goal (Table 6)

Based on responses to an open-ended question (Table 6, Panel A), the participants’ three most commonly indicated reasons for teaching in a business school were coded “Enjoy teaching in a classroom” (76 participants), “Want to share knowledge and experience as a practitioner” (49 participants), and “Enjoy working with the students” (37 participants). The three least common reasons for teaching were coded “Looking to make a career change from practice to academia” (22 participants), “Always wanted to teach” (8 participants), and “Enjoy working with like-minded people” (6 participants).

The most commonly expressed ultimate academic career goal for the part-time participants was to teach in a full-time capacity, with over 56 percent of the participants expressing a desire to teach full-time (Panel B). A more detailed breakdown revealed that 30 percent wanted to teach full-time in a non-tenured position, and 26 percent wanted to teach full-time in a tenured position. It is clear that full-time teaching is the goal of most part-time participants, which may provide a pool of high quality

Tenure track status may be related to a participant’s service in an administrative role or possession of a doctorate. However, in these six models where Tenure Track is significant, the results for Administration and Doctorate are not affected by the addition of Tenure Track, suggesting that any observed differences for Administration and Doctorate are unaffected by tenure track status.
candidates experienced both in practice and the classroom to potentially mitigate the faculty shortage.

Based on responses to an open-ended question (Panel C), the part-time participants’ most commonly cited action needed for them to meet their ultimate goal was to obtain a doctoral degree, which was cited by 27 participants. Eighteen participants cited obtaining or maintaining professional certifications and experience, and 10 cited demonstrating excellence in teaching/student interactions. The need for a doctoral degree currently serves as the major impediment for many practitioners who wish to serve in academia full-time, especially in a tenure track position. Given the current shortage of doctorally qualified accounting faculty, it seems prudent to explore whether actions can be taken to help practitioners achieve their goals, which in turn would help to mitigate the shortage of accounting doctorates (see Boyle et al., 2013; Pathways Commission, 2012).

4. Conclusion

Business schools extensively use professionally oriented accounting faculty. This usage is likely to increase given the shortage of doctorally qualified accounting faculty and recent changes to the AACSB faculty qualification standards that allow for a greater use of PO faculty. This anticipated increase meshes with the Pathway Commission’s call to more fully integrate PO faculty as a means of enhancing the relevance of accounting education. However, merely increasing the number of PO faculty will not likely fulfill the Pathways Commission’s intended goal. Achieving the full integration of PO faculty will require a better understanding of the interests, attitudes, and needs of PO faculty to develop appropriate recruitment strategies and faculty development programs to help ensure the success of these efforts. This study fills a gap in the literature by examining the characteristics, interests, and experiences of current PO faculty as a means of providing insights into areas that will require additional attention and/or research to ensure the successful integration as envisioned by the Pathways Commission.

Based on a survey on 267 PO accounting faculty members, the study finds fairly high levels of satisfaction across multiple factors, with the exception of opportunities for advancement in academia. The participants’ teaching-related training is quite limited, and teaching-related guidance and feedback also tend to be moderate. The participants reported greater involvement in service than in research. The majority of part-time participants indicate their ultimate goal is to teach full-time. Many participants identified obtaining a doctoral degree as a necessary step to achieving their goal. Across a variety of the survey questions, full-time faculty and those in administrative roles often have more positive career perceptions than others. Service, research, and teaching activities vary with certain individual or institutional characteristics, and there are a number of differences between non-tenure track and tenure track full-time PO faculty.

The results support four themes highlighted by the Pathways Commission (2012). First, Pathways Commission Recommendation 2 states, “Develop mechanisms to meet future demand for faculty by unlocking doctoral education via flexible pedagogies in existing programs and by exploring alternative pathways to terminal degrees that align with institutional missions and accounting education and research goals.” Likewise, the survey results support the need to expand access to doctoral education in accounting through the creation of more non-traditional doctoral programs and the acceptance of graduates of these programs in the academic labor market. While a majority of the participants desired full-time teaching positions, many felt that their aspirations were impeded by the need to become doctorally qualified. Thus, these findings underscore the Pathways Commission’s call for changes in the methods of delivery of doctoral education that may enable more interested individuals to obtain doctorates. The results of this study strongly suggest that difficulties in obtaining a doctoral degree in accounting are preventing many interested PO faculty members from advancing. Accordingly, the expansion of flexible doctoral programs may provide an influx of new faculty who are currently incapable of pursuing doctorates via traditional avenues, and may help those who are already in academia to advance to the full-time, tenure track, or advanced positions they desire. Such a result could potentially have a significant impact on the shortage of accounting faculty. This is an area that requires additional research in order to assess the size of such a potential influx and the support mechanisms that would be required to have such programs and candidates succeed (see Pathways Commission Task Force, 2014a for further discussion).
Second, Pathways Commission Recommendation 3 states, “Reform accounting education so that teaching is respected and rewarded as a critical component in achieving each institution’s mission.” More specifically, the recommendation calls for supporting faculty in their efforts to provide high quality teaching (see Objective 3.1) and better capturing teaching quality in the faculty annual review process (see Objective 3.2). Consistent with these calls, despite PO faculty serving primarily in teaching (and to a lesser extent, service) roles, the survey results indicate very limited teaching-related training and only moderate teaching-related guidance or feedback provided to such faculty. When combined with the high teaching responsibilities reported in this study, those charged with PO faculty oversight and integration should examine the teaching preparation of their PO faculty to increase the opportunities for PO faculty to receive this training. The Pathways Commission implementation team (Pathways Commission, 2014) is proposing the creation of a National Center for Accounting Education Excellence to promote the goal of elevating teaching in accounting academia. Such a development could even serve to facilitate the integration of PO faculty into academia (see below), as PO faculty who are especially high quality teachers could mentor other faculty and be more fully valued and recognized for their teaching ability.

Third, in Objective 1.1, the Pathways Commission calls for integrating “professionally oriented faculty more fully into significant aspects of accounting education, programs, and research.” Consistent with this call, the results indicate room for improvement in integrating PO faculty into accounting departments, especially part-time PO faculty. Efforts to integrate part-time PO faculty may begin with considering the Pathways Commission Task Force’s (2014b) survey effort that focused on involvement of PO faculty in curriculum development, research workshops, strategic planning, hiring processes, and mentoring programs – at levels considered appropriate for part-time faculty. Integration of part-time PO faculty likely will be more difficult than integration of full-time PO faculty, in part due to the limited face-to-face contact that accounting department personnel may have with their part-time faculty.

Finally, the Pathways Commission’s call for PO faculty integration discussed above specifically cited research as an area that should be targeted for such integration. Furthermore, the calls for research relevance (Pathways Commission Objective 1.2) provide what should be an inviting platform for PO faculty to increase their involvement in research and thus their contribution to their schools. Professionally oriented faculty contemplating an academic career must be made aware of the research expectations and responsibilities that are associated with fully integrated faculty roles, as well as the numerous opportunities that exist to conduct practice-oriented research, perhaps under the mentorship of doctoral accounting faculty. Additionally, programs looking to attract PO faculty into their ranks should ensure that their support programs and evaluation norms reflect the typically practice-oriented research interests of the professionally oriented faculty they seek.

In addition to the Pathways Commission’s calls for change, readers also are encouraged to consider that the AACSB has modified the faculty classifications from “academically qualified” and “professionally qualified” faculty to a classification with four faculty categories that provide more emphasis on PO faculty–scholarly academic (SA), practice academic (PA), scholarly practitioner (SP), and instructional practitioner (IP). Under these classifications, it is noted that “normally, at least 40 percent of faculty resources are SA” and “normally, at least 60 percent of faculty resources are SA, PA, or SP” (Association to Advance Collegiate Schools of Business (AACSB) International, 2013, p. 42). In effect, this modification allows for greater focus by some academically trained faculty to pursue practice-focused efforts (and be classified as PA) or greater use of scholarly practitioners (classified as SP). Increased research contributions from PO faculty may result in a number of PO faculty members qualifying to be included within the SP classification. Certain institutions may want to more actively engage PO faculty in research activities to enable them to achieve this new SP classification as a means of mitigating the impact of the doctorally qualified faculty shortage on their institutions.

PO faculty members have become important participants in accounting education, and it could be reasonably expected for their participation rates to increase given the accounting faculty shortage, calls for increasing the practice relevance of accounting education, and changes in accreditation standards that appear to place a high value on faculty who are connected to practice. The authors hope that the survey results and related implications discussed above will be useful to those seeking to deploy these PO faculty resources as effectively as possible.
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References


