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Main article

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

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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-

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