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ACCOUNTING DOCTORAL FACULTY: PROBLEM, DATA, AND SOLUTIONS

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ABSTRACT

The shortage of doctoral-qualified faculty in accounting has been discussed and researched for many years. However, no one solution has been presented, and the problem appears to be getting worse. In the following discussion, the lack of qualified faculty will be documented, the reasons for the few numbers of doctoral students in accounting will be given, and some of the solutions will be presented. All schools in the United States of America that offer doctoral degrees in accounting have been listed on a web site accessible at <http://www.etsu.edu/cbat/acctdoc.html>. The data on the web site will be discussed, with the intention of the web site that of making information more readily available to potential accounting doctoral students, thereby addressing one of the solutions.

Introduction

The shortage of doctoral-qualified faculty in accounting has been discussed and researched for many years. However, no solution has been presented, and the problem appears to be getting worse. The scarcity of doctoral accounting faculty affects the education of future accounting education. Steps must be taken to increase the number of doctorally qualified faculty. In the following discussion, the lack of qualified faculty will be documented, the reasons for the few numbers of doctoral students in accounting will be given, and some of the solutions will be presented.

Shortage of Doctoral Accounting Faculty

In 2005, the American Accounting Association and the Accounting Programs Leadership Group (AACSB/APLG) formed the Ad Hoc Committee to Assess the Supply and Demand for Accounting Ph.D.s. The committee found that graduating doctoral candidates will fill less than half of the demand for doctoral-qualified faculty positions. Two areas of accounting, audit and tax, were expected to be able to fill approximately one fourth of the vacant faculty positions. The committee was formed in response to several studies that

found the number of accounting doctoral students was declining. For example, in 2004 it was noted that the number of graduating doctoral students who posted their resumes for job interviews at the American Accounting Association annual meeting had dropped from 180 in 1992 to 64 in 2002. (Carpenter & Robson) Compounding the problem of low doctoral candidate output is the increasing number of current accounting faculty who are retiring. In 1990, a model predicting accounting faculty retirements indicated that a significant number of current faculty members will retire in the next few years. (Campbell, Hasselback, Hermanson, and Turner) Another factor influencing the shortage of accounting faculty is the increasing demand. More schools are seeking accreditation by The Association to Advance Collegiate Schools of Business – International (AACSB). To gain accreditation, schools need to have a substantial number of doctoral-qualified faculty. The AACSB/APLG reported that the planned growth in business faculty positions (including accounting) for 2007 was 4.7 percent, and the total shortage would be approximately 2,400 positions by 2012. (AACSB and APLG)

Shortage of Doctoral Students in Accounting

The number of doctoral degrees in accounting has dropped from approximately 200 in 1993 to approximately 70 ten years later. (Noland, Francisco, and Sinclair, 2007) The reasons for the decline include the lower number of students in doctoral programs and the increased time to complete a doctoral program. A survey of doctoral accounting programs with information listed on their web sites in April 2008 indicated that of the 87 schools with accounting doctoral programs, 67 reported the number of students in their programs. The total number of reported students was 649, with an average of 9.69 students in each program. If it is assumed that the average number of students in the 67 reporting programs is valid for all 87 schools, the total number of doctoral students would be approximately 843. However, that number represents all students in the programs.

Further information found on the schools' web sites indicates that doctoral programs take an average of 4.5 years to complete the programs. Table 1 summarizes the web site information regarding the length of time it takes to complete doctoral programs.

Number of Schools Reporting	Length to time to Complete Program (in years)
1	3+
1	3 - 4
1	4+
29	4
33	4 - 5
14	5
2	4 - 6
Average	4.5

If it is assumed that there are approximately 843 students currently in doctoral programs in accounting and that it takes approximately

4.5 years to complete a program, only 187 will graduate each year if all of the current students remain in the programs.

Possible solutions

The list of ways to increase the number of doctoral accounting graduates includes: (1) increasing the number of doctoral programs in accounting, (2) increasing the number of students in doctoral programs in accounting, and (3) decreasing the amount of time it takes to complete a doctoral program in accounting. The first item has been partially addressed. Bentley College in Waltham, Massachusetts, has initiated a new doctoral program in accounting. In order for other schools to do the same, the schools will need additional resources including doctoral-qualified faculty, funds to hire the faculty, and space to house the new programs. In times of scarce resources, it is difficult to defend starting a new program.

Increasing the number of students in accounting doctoral programs could be accomplished if each existing doctoral program increased the number of students in the program. However, the problem of scarce resources again arises. More students would require more faculty and other resources. Perhaps a better approach would be to reduce the time it takes to complete a doctoral program in accounting. A reduction to three years in the time to complete a program would result in an increase in graduates to approximately 281, much closer to the demand for graduates.

However, decreasing the time required for a doctoral degree would result in fewer preparatory courses for doctoral students. This issue can be addressed at the master's level. Currently master's programs in accounting are aimed at fulfilling the 150-hour education requirement necessary for becoming a Certified Public Accountant in most jurisdictions. Frecka and Nichols (2004) found that the average enrollments of accounting master's programs were not as large as other business programs (MBA) and that these programs were similar. In general, master's level ac-

counting programs do not provide a strong foundation for accounting doctoral programs. This deficiency was addressed by Plumlee, Kachelmeier, Madeo, Pratt, and Krull (2006) who suggested that master's programs begin offering doctoral program tracks. These tracks could significantly reduce the time spent in doctoral programs. For example, accounting doctoral programs require students to complete from nine to thirty-six hours of statistics courses. Most master's programs require one statistics course. By redesigning master's programs to include more doctoral program foundation courses, a year of course work could be moved from the doctoral level to the master's level. This approach also was suggested by Plumlee, et al. (2006) when it was suggested that master's programs begin offering doctoral program tracks.

An additional alternative, similar to that offered by Plumlee, et al. (2006) would be for non-doctoral accounting institutions to combine resources and offer a joint doctoral program. For example, East Tennessee State University in Johnson City, Tennessee, Appalachian State University in Boone, North Carolina, and Western Carolina University in Cullowhee, North Carolina, could pool their resources and offer a doctoral program since the three universities are within 60 miles of each other. Many similar situations exist around the country, and by instituting joint programs, additional programs would be available to interested students.

Increasing the number of doctoral students also would require improving the perceptions of potential students. Plumlee, et al. suggested that five approaches for increasing potential students' concepts of doctoral programs: increase information to potential students, increase financial support for doctoral students, reduce the costs for doctoral students, reduce costs to doctoral programs, and increase the diversity of training across teaching specialties. To address the first suggestion, a web site has been developed at <http://www.etsu.edu/cbat/acctdoc>. The web site lists all current doctoral programs in the United States of America. Included in the listing is infor-

mation about the location of the program, the length of time for completion of the program, the GMAT and TOEFL requirements and averages for each program, and the number of students in each program. The site lists 87 programs and will include general information about doctoral program requirements and the application process. Having this resource available for potential doctoral accounting students should aid in the program selection process.

The increasing of financial support for doctoral students is of great importance. Carpenter and Robson (2004) reported that over twenty percent of doctoral accounting program directors cited insufficient financial support as a factor in declining enrollments. Programs have been addressing the problem, with the University of Maryland leading the way. The Robert H. Smith School of Business announced in February 2008 that doctoral stipends would increase 45 percent to \$32,500. Additionally, doctoral students will have a dissertation support office, research support, and increased travel funds. Other universities also are increasing the funds for doctoral students. The Moore School of Business at The University of South Carolina offers a minimum of \$18,000 to graduate assistantships with some areas offering more. Although information is not readily available for most schools, Bentley College is offering \$21,500 and Florida State University is offering \$15,000.

An additional hurdle for increasing the number of doctoral-qualified faculty is the lack of interest in academia. In fact, this lack of interest was seen as the greatest cause of declining doctoral program enrollments by doctoral program administrators (Carpenter & Robson, 2004). Various approaches have been taken to address this problem. A number of articles have appeared in professional accounting journals encouraging practicing accountants to consider a teaching career. For example, in June 2006, the *Journal of Accountancy* published "Teaching for the Love of It" (Myers, 2006) attacks the myths of low salary for academics and little work. *The CPA*

Journal published an article entitled “Pursuing a PhD in Accounting: What to Expect” (Noland, Francisco, & Sinclair, 2007) which encouraged accountants to consider returning to school for a doctoral degree. The article explained how to get admitted to a program, what to expect in a program, and the rewards of finishing a program. In 2000, the *Journal of Accountancy* published “Those Who Can . . . Teach” which guided professionals considering a career in academia on the steps necessary to determine if teaching would be a viable alternative. Although these articles are a beginning, more information needs to be presented to practicing accountants. Additionally, students in master’s-level accounting programs need to be encouraged to continue their educations at doctoral programs.

A further approach to increasing the pool of doctoral-qualified candidates in accounting was presented by Marshall, Dombrowski, and Garner (2006). In support of the AACSB’s report “Sustaining Scholarship in Business Schools” (2003), the study found that faculty with doctoral degrees in areas other than business, but who were CPAs, were as effective in the classroom and in research as those faculty who had received their doctoral degrees in business. Therefore, the recruiting of doctoral-qualified faculty from other disciplines appears to be an additional way of recruiting faculty. The disadvantage of this approach is that the faculty would be required to have earned their CPA license. Completing the educational requirements, passing the CPA exam, and fulfilling the experience requirement would consume three to four years or more – the amount of time it takes to complete a doctoral program in accounting.

In 2007, Hahn and Bowlin examined the publication records of graduates from traditional and non-traditional programs. Non-traditional programs were defined as programs that do not include long-term student residency, i.e., on-line programs. Schools that were listed as having non-traditional programs are listed in Table 2. The study found that publication records of the two groups differed, but that a majority of graduates (56.1%) from tradi-

tional programs had not published in academic journals, and that research productivity was a function of institutional resources and individual motivation. Therefore, hiring more graduates from non-traditional doctoral programs may provide another source for accounting programs. However, a search for non-traditional doctoral accounting programs resulted in only four possibilities.

TABLE 2
LIST OF CURRENT
NON-TRADITIONAL BUSINESS PROGRAMS

Institution	Type of Accounting Doctoral Degree
Anitoch University	None
Capella University	None
Central Michigan University	None
Colorado State University	None
Fielding Institute	None
Nova Southeastern University	DBA
Regent University	None
Touro University International	None
Union Institute	None
University of Phoenix	Ph.D.
University of Sarasota (Argosy)	DBA
Walden University	Ph.D.

Conclusion

The problem of a shortage in doctoral-qualified faculty has no short-term solution. Instead, the use of a combination of long-term options is necessary to alleviate the scarcity of accounting faculty. Potential doctoral students must be made aware of the benefits of pursuing a career in academia. This approach may be addressed by making more information available through classroom discussions at the undergraduate and master’s level and through additional, and more complete, doctoral accounting program information on the web. The later point has been partially addressed through the new web site at <http://www.etsu.edu/cbat/acctdoc>. Also, recruiting faculty from non-traditional doctoral programs and transitioning doctoral faculty from other disciplines would assist in increasing

the supply of accounting faculty with terminal degrees.

Further, traditional doctoral accounting programs need to be made more accessible to potential students. The programs need to be shortened, perhaps through the use of doctoral-track accounting master's programs. The students in the doctoral programs need to be adequately reimbursed for their efforts, and the universities offering doctoral programs need to have additional resources available to support additional students. Perhaps the only short-term solution is to require existing doctoral-qualified accounting faculty now employed to remain in academia longer. Enticements such as increased salaries, reduced teaching loads, and more vacation time are needed for this approach to be effective. All of the proposed solutions have costs; funding agencies for universities need to be made aware of the problem and to become part of the solution.

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