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Accounting Faculty Perceptions of The Influence of Educational And Work Experiences On Their Performance As Educators

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Abstract

Over the past quarter of a century there have been a number of calls for changes in accounting education. Many of these have identified desired outcomes, i.e., the skills and abilities expected of accounting professionals and accounting educators, yet have not adequately addressed how these skills and abilities are acquired. A further understanding of the acquisition of skills and abilities by accounting educators may help inform faculty development endeavors. This study identifies 20 skills and abilities typically expected of accounting educators and then queries doctoral-qualified accounting faculty members as to the relative importance that various educational and work experiences have on one's acquisition of these skills and abilities.

The authors randomly surveyed 1,200 doctoral-qualified accounting faculty members from Hasselback's *Accounting Faculty Directory* and received 241 (20%) usable responses within the six week allotted time frame. The results indicate that teaching experience was most influential in the acquisition of almost all of the skills and abilities directly associated with the teaching function yet, and somewhat surprising, accounting work experience was as influential as teaching in such areas as teaching in general and teaching accounting topics. Also, accounting work experience was more influential on one's ability to teach than was graduate education. Doctoral education was most influential on one's ability to conduct research. The authors also discuss other notable findings and their implications.

Introduction

Over the past quarter century, much has been written about the knowledge, skills, and abilities needed by accounting professionals to function effectively in the workplace. French and Coppage (2003, p. 107) provide a list of major published works that have addressed this issue dating back to the Bedford Committee Report (AAA, 1986). Since

the publication of the Bedford Committee Report, environmental changes and technological advancements have advanced the requisite skillset of accounting professionals. However, there are also a number of core competencies that have stood the test of time. Among these are technical accounting and business knowledge, critical thinking, active learning (i.e., the ability to learn how to learn), oral and written communication, research, initiative, presentation and personal deportment, etc. French and Cappage (2000) elaborate on a number of these competencies.

Accounting education has periodically come under fire from both professionals and educators for allegedly failing to ensure that students obtain the skills needed to effectively meet the challenges facing them upon graduation. For example, as a result of their joint project with the then Big 5 accounting firms and the major professional accounting organizations, Albrecht and Sack (2000) spoke to a gap between the skillset required for effective performance in professional accounting and what was being taught in the classroom. Pathways Commission Chair Bruce Behn recently echoed those sentiments by noting the importance of narrowing the gap between accounting practice, education, and research, and stating that "Educators and the profession…are way behind in understanding how technology is changing our world" (Bonner, 2011, pp. 30-31). In addition, Marshall et al. (2010), with reference to concerns cited in the literature over the growing number of accounting faculty without professional credentials or relevant practical experience, noted that ever increasing and often conflicting demands upon accounting faculty have likely contributed to this gap.

Implicit in the above discussion is that the ultimate responsibility for curricular and pedagogical enhancements designed to close real and/or perceived educational gaps, and better prepare students for what awaits them upon graduation, rests with accounting educators themselves. However, there are many influences on student achievement over which individual faculty members may have little or no control. For example, at some institutions, university admissions policies may indirectly influence the quality of incoming accounting students.[1] Moreover, course rigor and performance expectations in courses throughout the university have a significant influence on students' general work ethic. With these and other external influences on student achievement, it is a tenuous proposition for evaluators to indict accounting educators alone for failing to adequately prepare students for the challenges that face them in their professional careers. Nonetheless, accounting educators must serve on the front lines of the battle to revamp accounting education to meet the ever changing demands on the profession driven by global, cultural, and technological forces.

The balance of this paper is organized as follows: first, the purpose of the study is described. Next, accounting faculty competencies are put forth from a review of the literature. A discussion of the methods used to assess key faculty perceptions and presentation of the results from assessing those perceptions follows. Finally, the significance of the results are discussed as well as the study's limitations and suggested directions for additional inquiry into how to address the challenges facing accounting educators.

Purpose

This study's purpose is to identify the skills and abilities typically expected of accounting faculty and to determine the level of influence that various educational and work experiences have on the perceived acquisition of these skills and abilities. In addition, it will examine faculty members' perceived level of success in attaining those competencies. This endeavor should yield valuable input as to which experiences educators deem important to their attainment of key competencies as well as their perceived success in attaining those competencies, and potentially help inform faculty development programs. It should be noted that this study does not attempt to establish a direct connection between the acquisition of skills and abilities by faculty, and the transmission of these skills and abilities to students. Thus, it is not meant to assess faculty effectiveness in the classroom. However, it represents an important preliminary step toward future efforts that attempt to establish that critical linkage.

[1] To illustrate, the admissions office at the authors' university adopted an SAT-optional policy several years ago that arguably impacted the mix and composition of students who now matriculate in the accounting program.

Accounting Faculty Competencies

A number of important faculty competencies can be inferred from a review of notable works that have specifically addressed the changing educational needs of the profession. For example, part III, paragraph 4 of the *Bedford Committee Report* (AAA, 1986) states that "Accounting faculties should continue efforts to improve teaching effectiveness by developing evaluation methods for measuring the abilities of students to think, communicate, solve quantitative and qualitative problems, innovate, and use technical tools for the use of accounting information." This document also recommends that faculties: 1) provide a learning environment in which students are active, independent learners; 2) participate in the search for and dissemination of new knowledge; and, 3) become involved in professional activities to serve the profession and the public.

Accounting Education Change Commission Position Statement No. 1 (AECC, 1990) specifies a number of recommended competencies for accounting graduates, and by inference, requisite capabilities of accounting educators. The intent of this Statement can be summarized as changing the focus from knowledge acquisition to "learning to learn" wherein: 1) program content develops an understanding of underlying concepts and principles and the ability to recognize, utilize, and adapt those principles to a wide variety of settings and individual circumstances; 2) students develop the ability to identify problems and opportunities, obtain and effectively analyze and interpret desired information, and develop well-reasoned conclusions; and, 3) students develop a life-long thirst for learning in general and the ability to solve unstructured problems under conditions of uncertainty (AECC 1990, Appendix A). The Statement also promotes communication and listening skills, the ability to work effectively in groups, knowledge of the internal workings of organizations (including the interaction of the accounting function with other organizational areas), the relationship between accounting, business, and society, and professional affiliation including an understanding of professional ethics.

The *AICPA Vision Project Final Report* (AICPA 2011a) provides additional insight into the competencies expected of future accounting professionals. Exhibit 1 lists the "Top Five" Core Competencies identified by the AICPA's National Future Forum database which represents the consolidated input from 3,353 participating CPAs working in all facets of the profession across the US.[2] As Exhibit 1 indicates, each of these competencies echoes skills and abilities outlined in the above-referenced earlier works. Indeed, these findings further support the contention that there is a common set of competencies needed by accountants in all aspects of the profession to successfully meet the challenges awaiting them over the next several years. In addition, they complement and provide additional specificity to those articulated in the AICPA Core Competency Framework which categorizes competencies as follows: functional - technical competencies most closely aligned with the value contributed by accounting professionals; personal - individual attributes and values; and, broad based business perspective - perspectives and skills relating to understanding of internal and external business contexts (AICPA, 2011b). It should be apparent that both sets of competencies are skills based rather than subject matter based, in recognition that while "knowledge requirements will change with time, the core set of competencies identified by the Framework will have long-term value…" (AICPA, 2011c).

Faculty Experiences and Preparation

AACSB International's business and accounting accreditation standards provide valuable insight into educational and professional experiences deemed necessary for the adequate preparation of faculty. With respect to education and training , Section 2, Standard 10 of AACSB International's revised *Eligibility Procedures and Standards for Business Accreditation* (2010) focuses on the academic and professional qualifications of individual faculty members. It states in terms of the expertise required for a program to accomplish its mission, that "Academic qualification requires a combination of original academic preparation (degree completion) augmented by subsequent activities that maintain or establish preparation for current teaching responsibilities" (AACSB International, 2010, p. 43). As Smith, Haight, and Rosenberg (2009, p. 220) note, an individual faculty member must have completed a

[2] The AICPA conducted a series of 177 individual Future Forums which gathered input from CPAs working in public accounting, business and industry, government, and education. Participants came from all 50 states, Washington, DC, Puerto Rico, and the Virgin Islands. The information gathered at these forums was entered into an electronic database from which a series of "Top Five" values, services, and competencies were identified.

doctoral or other terminal degree and be engaged in a series of activities to maintain currency in their teaching specialty, in order to be considered academically qualified. Alternatively, a faculty member can be considered professionally qualified if that person has a master's degree in a field related to the area of teaching responsibility and has significant related professional experience in terms of duration and level of responsibility. With respect to maintenance of qualifications, Standard 10 states that faculty members can do so "through a variety of efforts including production of intellectual contributions, professional development, and current professional experience" (AACSB International, 2010, p. 46).

Section 2, Standards 34 and 36 of AACSB International's Revised *Eligibility Procedures and Accreditation Standards for Accounting Accreditation* (2009) directly address professional qualifications and professional affiliation expectations of accounting faculty. With respect to qualifications, Standard 34 specifies that there are a sufficient number of individuals among the accounting faculty who possess "professional accounting credentials, qualifications, or certifications to be consistent with the academic unit's mission, each program's educational objectives, and with each individual's teaching and research responsibilities" (AACSB International, 2009, p. 25). Relatedly, Standard 36 prescribes that "all academic unit faculty demonstrate sufficient ongoing professional interaction to support their role in achieving the academic unit's mission…" and that "the accounting faculty as a whole maintains a portfolio of relevant practical experience in business and accounting" again consistent with the program's mission and educational objectives (AACSB International, 2009, p. 27).

One can glean from the above discussion that there is a discernible connection between the competencies expected of accounting graduates and the preparatory and ongoing experiences of the faculty who are expected to facilitate obtainment of those competencies. In fact, as Section 2, Standard 32 (AACSB International, 2009, p. 22) states, "A direct link exists between an academic unit's mission, the characteristics of the students served by the accounting programs, the composition and qualifications of the faculty members providing the accounting programs, and the overall quality of the academic unit." It goes on to note (p. 22) that "Learning by students as they prepare for accounting careers is strongly dependent on the quality of instruction offered to them. Faculty members and administrators share responsibility for ensuring instructional quality through continuous improvement and innovation." Consequently it is the intent of this study to more fully understand the relationships between the skills and abilities expected of accounting faculty and their self-reported means of acquiring those capabilities.

Method

Subjects

We sent a questionnaire entitled "Success/Influence Survey" to approximately 1,200 randomly selected doctoral qualified accounting faculty members from Hasselback's *Accounting Faculty Directory* (Hasselback, 2008). We mailed a follow-up request two weeks after the initial mailing, and tallied final results approximately two weeks thereafter. Table 1 presents a demographic breakdown of respondents.

As Table 1 indicates, 164 respondents (68 percent) held doctoral degrees with a major or concentration in accounting. Eighty-five (35 percent) of the respondents were full professors, 76 (32 percent) were associate professors, and 69 (29 percent) were assistant professors, while 11 (4 percent) held other ranks such as instructor, lecturer, etc. Over 78 percent (n = 188) reported that their business programs were AACSB accredited, and nearly 40 percent (n = 96) reported that their accounting programs held separate AACSB accounting accreditation. Of those reporting (*n* =235), 116 (49 percent) came from comprehensive universities, 101 (43 percent) came from research universities, and 18 (5 percent) came from teaching institutions.[3] Collegiate teaching experience varied with the majority indicating that they had either over 20 years (n= 103, 44 percent) or 11-20 years (n = 85, 36 percent) of experience. With respect to number of employers, most indicated that they worked at either two schools (n = 66, 27 percent) or three schools (n = 76, 32 percent) thus far in their career. One hundred forty nine (72 percent) out of 208 who responded indicated that they had some public accounting experience.

[3] These school classifications were obtained by consulting the 2010 update of the Carnegie Classifications of Institutions of Higher Learning (http://classifications.carnegiefoundation.org/.)

Survey Instrument

We solicited responses using a demographic data sheet and a two-page survey (Appendix A). Demographic questions included check-off responses to YES or No questions and fill-in-the-blank answers. The first page of the survey asked respondents to rate, on a six-point scale ranging from "Not Influential" to "Very Highly Influential" with a "Not Applicable" option, the influence that six educational and work experiences had on a list of 20 abilities (i.e., capabilities). The six experiences included Bachelors, Masters, and Doctorate education, teaching experience, accounting and other work experience, and professional development. We incorporated 20 abilities identified by review of *The Bedford Committee Report* (1986), *Perspectives on Education: Capabilities for Success in the Accounting Profession (White Paper)* (Arthur Andersen & Co. et al., 1989), *AECC Position Statement No. 1* (AECC, 1990), *Accounting Education: Charting a Course Through a Perilous Future* (Albrecht and Sack, 2000), *AICPA Vision Project* (AICPA, 2004), and the above-referenced AACSB International's business and accounting accreditation standards. These abilities related to various aspects of teaching effectiveness, scholarly research and publication, and both institutional and professional service.[4]

The second page of the survey incorporated the 20 abilities listed on the first page, and asked respondents using the same six point scale to rate how successful they were in attaining each. We pre-tested the entire survey with a sample of colleagues. Their comments motivated wording and formatting changes which we resubmitted for review. Pretest reviewers indicated that the revised survey was clear and concise.

Analyses

Abilities Rankings

In order to assess faculty members' perceptions of the relative importance of each experience category in developing respective abilities, we ranked the experience importance mean scores for each ability. Three experience categories (bachelors, other work experience and professional development) were dropped from further analysis due to the low response rates for these experiences and the impact that low response rates have on dependency testing. We conducted a Friedman two-way analysis of variance (Lehmann, 1975) to test the null hypotheses that there was no systematic variation in ranking across experiences (i.e., that faculty members did not agree predictably in their ratings of the importance of each experience). The χ^2 and associated p-values reported in Table 2 indicate that the null hypothesis of random ranks was rejected for all 20 abilities. We then conducted Wilcoxon signed ranks tests to measure whether the difference in mean scores between sequentially ranked experiences for each ability were statistically significant.[5]

The first eight abilities depicted in Table 2 relate to various aspects of the teaching function.[6] As might be expected, teaching experience dominated the perceived importance rankings, earning the highest rank score for all but one of these abilities. The one exception was the ability to bring unique insights and perspectives to class, where accounting work experience was ranked highest, followed by teaching experience and doctoral education. Furthermore, accounting work experience was ranked as important as teaching experience with respect to teaching in general, teaching accounting topics, and integrating other topics into the classroom.

Teaching experience also dominated the next four broad-based abilities, garnering the highest ranking for all but one, i.e., critical thinking, where doctoral education was highest ranked. Accounting work experience did share top ranking with respect to leadership, but generally was not as influential as it was with the above-referenced teaching abilities.

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[4] These abilities are illustrated in Table 2 below.

[5] As the assessment of the relative importance of the mean experience scores represented an analysis of ordinal differences, a nonparametric test seemed in order. The Wilcoxon signed-ranks test took into account the size of the rank order differences within pairs and computed two-tail probabilities from an approximate normal deviate constructed from the test statistic (Wilkinson and Coward, 1999, p. 394).

[6] The abilities were reordered in Table 2 into natural categories for ease of comprehension.

Abilities 13-15 directly addressed the ability to conduct and publish research. Not surprisingly, doctoral education dominated the perceived importance rankings, being the sole highest ranked experience for all three abilities. Doctoral education was also very influential with respect to attending and participating at meetings, i.e., abilities 16-18 where it held the highest perceived importance ranking. However, faculty ranked teaching experience and accounting work experience of equal importance as doctoral education for the ability to "attend or participate in continuing professional education (CPE) activities".

Teaching experience ranked highest with respect to providing service to the university and profession, followed by both doctoral education and accounting work experience. Finally, accounting work experience was highest ranked in terms of developing one's business ethical foundation, followed by teaching experience. Ironically, both doctoral and master's degree education were ranked lowest with respect to developing this ability.

Success Rankings

In order to rank faculty members' perceptions of their relative success in attaining specific abilities, we ranked mean successfulness scores for each ability in order of decreasing significance. We again conducted a Freidman two-way analysis of variance in this case to test the null hypothesis that there was no systematic variation in ranking across abilities, i.e., that there were no differences in perceived successfulness in attaining specific criteria among faculty members. Table 3 indicates that the null hypothesis of random ranks was rejected (Friedman test statistic = 709.69, $p<.001$). We then performed a series of Wilcoxon signed ranks tests to assess whether the differences in mean scores between sequentially ranked abilities was significant.

Table 3 indicates that there were eight significances in the relative rankings of success in attaining specific abilities. Faculty indicated that they were most successful in developing a business and ethical foundation. Rated just below and of approximately equal importance was the ability to teach accounting topics and maintain a positive attitude toward life-long learning. Rated significantly below these two abilities and of approximately equal importance were the ability to bring unique insights and perspectives to class, communicate effectively, think critically, and develop one's teaching style. Inferences with respect to perceived success in attaining the remaining abilities can be drawn in the same manner. It is noteworthy that faculty perceived that they were least successful in terms of the ability to conduct research, and publish and present in other media, respectively.

Demographic Comparisons

Faculty members' perceptions of success in attaining specific abilities are arguably related to the nature and extent of their exposure to various educational and work experiences. In order to assess mean success score differences from a demographic perspective, we conducted a series of analyses of variance. In each series of analyses, mean success score served as the dependent variable. Respondents were classified into the following demographic categories, each of which served as the independent variable for a series of analyses: 1) doctoral major (accounting versus non-accounting); 2) rank (see Table 1); 3) AACSB Business Accreditation Status (accredited versus unaccredited); 4) AACSB Accounting accreditation status (accredited versus unaccredited); 5) Carnegie Foundation classification (teaching/comprehensive versus research); 6) years of college teaching (see Table 1); and, 7) years of public accounting work experience (Table 1). Where we found significant inter-group differences, we conducted post-hoc analyses using the Scheffé Test to assess the significance of mean scores between adjacent groups.

Three significant differences emerged between respondents with doctoral degrees with a major or concentration in accounting versus those without a major or concentration in accounting. The "non-accounting" degree faculty reported a higher mean score for their ability to teach broad business concepts ($\mu = 4.05$, $\sigma = .86$) than did those with accounting doctorates ($\mu = 3.73$, $\sigma = .85$). Non-accounting doctorates also reported a higher mean score for their ability to bring unique insights and perspectives into the classroom ($\mu = 4.36$, $\sigma = .74$) than did those with accounting doctorates ($\mu = 4.11$, $\sigma = .85$). Similarly, the mean score for non-accounting doctorates ($\mu = 4.26$, $\sigma = .76$) was significantly higher than that of accounting doctorates ($\mu = 3.85$, $\sigma = .88$) with respect to the ability to integrate other than accounting topics into the classroom. The Scheffé Test probability values for each of the above comparisons was .007, .034, and .001, respectively.

Only one significant difference emerged from the comparison of means abilities score differences by rank. Assistant professors reported a higher mean score ($\mu = 4.03$, $\sigma = .95$) than full professors ($\mu = 3.51$, $\sigma = 1.06$) in the ability to use technology (Scheffé p-value = .019).

Three significant differences also emerged from the comparison of respondents from schools possessing AACSB-business accreditation to those from unaccredited schools. Respondents from accredited school reported higher mean scores than did their counterparts from non-accredited schools for teaching style ($\mu = 4.18$, $\sigma = .73$ versus $\mu = 3.94$ $\sigma = .77$), ability to do research ($\mu = 3.43$, $\sigma = 1.09$ versus $\mu = 3.00$, $\sigma = 1.01$), and success in publishing academic and professional articles ($\mu = 3.36$, $\sigma = 1.07$ versus $\mu = 2.71$, $\sigma = 1.11$). The Scheffé Test probability values for each of the above comparisons was .037, .012, and <.001, respectively.

AACSB accounting accreditation status comparisons also uncovered three significant differences. Respondents from accredited accounting programs reported higher mean scores than did their non-accredited program counterparts with respect to success in publishing academic and professional journal articles ($\mu = 3.42$, $\sigma = 1.08$ versus $\mu = 3.06$, $\sigma = 1.13$), participation at professional meetings ($\mu = 3.51$, $\sigma = 1.06$ versus $\mu = 3.18$, $\sigma = 1.13$), and communication skills ($\mu = 4.33$, $\sigma = .61$ versus $\mu = 4.09$, $\sigma = .80$). The Scheffé Test probability values for each of the above comparisons was .022, .037, and .004, respectively.

Respondents from teaching and comprehensive universities were compared to those teaching at research universities, and three significant differences emerged. Not surprisingly, those from research institutions reported significantly higher mean scores than their colleagues from the teaching/comprehensive universities for the ability to do research ($\mu = 3.52$, $\sigma = 1.08$ versus $\mu = 3.17$, $\sigma = 1.06$) and success in publishing academic and professional articles ($\mu = 3.39$, $\sigma = 1.09$ versus $\mu = 3.07$, $\sigma = 1.11$). Conversely, those from teaching/comprehensive universities reported that they were significantly more successful than their research school counterparts in providing service to the university and community ($\mu = 4.00$, $\sigma = .96$ versus $\mu = 3.72$, $\sigma = 1.60$).[7] For each of these comparisons, the Scheffé Test probability values was .018, .029, and .037, respectively.

Two significant differences emerged from the years of teaching experience comparisons. First, mean scores for service to the university among those with over 20 years of teaching experience ($\mu = 3.95$, $\sigma = 1.06$) and 11-20 years of experience ($\mu = 3.96$, $\sigma = .90$) were significantly higher than that for faculty in the one-five year category ($\mu = 2.90$, $\sigma = 1.10$). The Scheffé Test probability values for these comparisons was .020 and .019, respectively. Second, faculty with over 20 years of teaching experience reported lower levels of success ($\mu = 3.50$, $\sigma = 1.07$) in the use of technology than did those with 11-20 years of teaching experience ($\mu = 3.92$, $\sigma = .94$). The Scheffe' Test probability value for the comparison was .042. Finally, one significant difference emerged from the analysis of respondent scores categorized by years of public accounting experience. Those with over 10 years of experience reported a higher mean score ($\mu = 4.27$, $\sigma = .80$) than did those with no experience ($\mu = 3.80$, $\sigma = .86$) in the ability to bring unique insights and perspectives to the classroom (Scheffé p-value = .016).

[7] This finding might be reflective of policies at research institutions to excuse highly prolific faculty members from significant service commitments. We did not solicit information from respondents regarding service commitments thus precluding us from making any definitive statements regarding this supposition.

Discussion

There have been a number of calls for changes in accounting education over the years with the intention of identifying and improving the skills and abilities expected of accounting professionals including accounting faculty. Little has been done, however, in identifying how accounting professionals acquire these skills and abilities. In this study we first identified 20 skills and abilities associated with accounting professionals and accounting faculty, then measured the perceptions of doctoral qualified accounting faculty as to the importance of various educational and work experiences on the attainment of these skills and abilities. In addition, we measured their perceptions of how successful they have been in attaining each ability. Inter-group differences in perceived success in attaining specific abilities were also investigated. Several important observations emerged from these analyses.

With respect to the importance of specific experiences on the acquisition of various skills and abilities, our findings support the old adage that practice makes perfect, in this case that teaching experience, as opposed to educational preparation, is the most important influence. Teaching experience was profoundly influential on a range of abilities associated directly with the teaching function e.g., teaching in general, teaching accounting topics. In a similar way teaching experience was highly influential in the development of broad skills such as communications, leadership and life-long learning.

Somewhat surprising was the extent to which work experience was rated important to the ability to teach. Accounting work experience was as influential as teaching experience for three of the eight individual abilities associated with teaching, including teaching in general and the ability to teach accounting topics. Moreover, work experience was more important than teaching experience with respect to the ability to bring unique insights and perspectives to the classroom.

Doctoral education is undoubtedly the most important influence with respect to research, publication, and conference participation. The importance of doctoral education to scholarship is underscored in the Doctoral Faculty Commission's Report (AACSB, 2003) wherein it states with respect to the shortage of doctoral faculty in business, "The real threat is to the very core of collegiate business schools and institutions of higher education-scholarship. Doctoral faculty produces the body of knowledge that sustains intellectual inquiry and the ongoing development of a discipline… (p. 4)". Doctoral education's predominant influence on conference participation is also noteworthy given the above-referenced AACSB Accounting Standard 36 expectations regarding ongoing professional interaction.

With respect to the third leg of the academic stool, i.e., service, teaching experience again is the most important influence. This might be reflective of policies and/or practices which limit service expectations of faculty members until they satisfy teaching and/or research performance expectations at their respective institutions. While it is uncertain as to why there was not a similar direct relationship measured between service and academic rank, the findings might reflect a phenomenon wherein those at the highest ranks are more research oriented, whereas the faculty with greater teaching longevity who report higher levels of service are not full professors.[8]

Finally, the importance of accounting work experience to the development of one's business ethical foundation is enlightening. Intuitively, those with significant prior work experience are more likely to have been exposed to actual business-related ethical dilemmas of consequence, thus influencing their perspective in this regard. Moreover, as working members of the accounting profession, these faculty members likely had differential exposure to professional codes of ethics and employer codes of conduct. However, this finding also calls into question whether adequate ethical training is being incorporated into graduate education programs given their relatively low reported influence on ethical foundation development. Both the high profile ethical scandals that have rocked the accounting profession over the past decade, coupled with the regulations that have been enacted in response (e.g., the Sarbanes-Oxley Act), have clear behavioral implications for aspiring accountants. Thus, it would appear

[8] That is, our respondents may include a group of "terminal associate professors", i.e., individuals with extensive teaching experience who have yet to fulfill the research expectations at their respective institutions to earn the rank of full professor. Again, this is simply conjecture offered as a possible explanation for the discrepant findings between years of teaching, rank, and service.

propitious for accounting educational programs at all levels to emphasize ethical foundation development throughout their curricula.

A number of the demographic differences in terms of perceived success in attaining specific abilities are intuitively appealing and not wholly unexpected. For example, it is not surprising that that respondents from AACSB-accredited business and accounting programs and those teaching at research institutions reported differential success in research and publication related activities given the relative emphasis that these institutions place on research and publication. It is also not surprising that those with more public accounting experience feel more confident in their ability to bring unique insights into the classroom. However, to dismiss the uncovered demographic differences as axioms would be miss the point. Arguably, all of the abilities denoted in Table 2 are to a varying extent important to the effectiveness of accounting faculty regardless of the nature of their employing institutions. That is, while mission emphasis at a specific institution dictates the relative weight assigned to teaching, scholarship, and service at that school, possession of a broad range of abilities as illustrated herein would appear incumbent for accounting faculty regardless of the nature of their employer institution.

Limitations and Conclusions

Methodological concerns might arise from our utilization of a self-report questionnaire in which respondents ranked a pre-determined list of experiences in terms of their importance to, as well as their success in attaining, pre-designated abilities.[9] This design might have subjected the tested relationships to the influence of common methods variance. Furthermore, the survey procedure cannot guarantee that the listed experiences are those actually responsible for the attainment of each ability. This shortcoming is allegedly the consequence of both the format, i.e., the imposed structure of the instrument, and the nature of human judgment processes wherein certain conclusions are drawn without conscious examination. An additional concern might relate to the weighting of the sample toward experienced senior faculty. However, according to Williams (2008), the mean age of accounting faculty is 55. Moreover, we measured no significant distributional difference ($\chi 2 = 5.35$, $df = 3$, $P = .148$) according to academic rank between our respondent sample and that reported by Kamath, Meier, and Thomas (2009, p. 4) on an independent random sample of 805 US accounting faculty members. These findings thus appear to mediate concerns about age and rank distribution bias in the present sample.

These potential limitations notwithstanding, the results of this study should be of interest and value to both accounting educators and program administrators. From an educator's perspective, this study's findings support Marshall et al.'s (2010) conclusion that there "is no substitute for teaching and work experience when it comes to becoming an accounting educator" (p. 10). With respect to work experience, we encourage accounting program administrators to examine their evaluation and incentive systems to determine if they truly reward faculty for professional experience and continuing engagement. As Marshall et al. (2010, p. 11) note, while Standard 34 of AACSB's Procedures and Standards for Accounting Accreditation (2009) provides a strong incentive for faculty evaluation systems that motivate professional engagement, realization of the benefits ascribed thereto depend on substantive recognition of faculty professional engagement efforts by AACSB accreditation review teams and accounting program administrators. The level of importance attached to work experience by the faculty members in this study further lends additional support to this admonition.

Additional research appears warranted into the relations between faculty preparation and effective performance, as well as the design and implementation of faculty evaluation systems. Again, this study examined preparation, not performance. Insights into faculty performance might be gained from examining the issue from the students' perspective. That is, data from current students and particularly alums on what instructional pedagogies, personal characteristics, motivational strategies, etc., have best prepared them for success in their careers might uncover valuable information that faculty members can use for developmental purposes. With respect to evaluation systems, valuable insights might be gained by examining the extent to which established expectations and reward systems promote flexibility with respect to: 1) the preparatory and developmental activities in which individual faculty

[9] Self-report might also allow faculty to overrate the importance of what they possess and understate that which they do not.

members may engage to enhance their teaching effectiveness; and, 2) the activities in which individual faculty members may engage to maintain or enhance their academic and/or professional qualifications. These efforts would be well served if approached from both an individual and institutional perspective. This approach would be more likely to uncover inconsistencies between espoused policies and faculty perceptions, thus facilitating appropriate mitigation efforts by program administrators to reduce any real or perceived expectation-performance gaps.

Clearly, accounting education must continually adapt and innovate in order to provide students with the requisite skills to effectively serve the profession upon graduation. So too must accounting faculty since, as has noted above, educators serve as the primary change agents in this process of continuous renewal. The above-noted competencies provide guidance to accounting educators seeking to better prepare students for success and heed the long-standing calls for innovative changes in accounting education.

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EXHIBIT 1
CPA VISION PROJECT FINAL REPORT (SOURCE: AICPA, 2011, P. 11)

Competency	Description
Communication and Leadership Skills	Able to give and exchange information within meaningful context and with appropriate delivery and interpersonal skills. Able to influence, inspire, and motivate others to achieve results.
Strategic and Critical Thinking Skills	Able to link data, knowledge, and insight together to provide quality advice for strategic decision-making.
Focus on the Customer: Client and Market	Able to anticipate and meet the changing needs of clients, employers, customers, and markets better than competitors.
Interpretations of Converging Information	Able to interpret and provide a broader context using financial and non-financial information.
Technologically Adept	Able to utilize and leverage technology in ways that add value to clients, customers, and employers.

Table 1
Descriptive Statistics on the Accounting Faculty Sample

Descriptor			
Doctoral Major			
Accounting	164	Education	10
Business Administration	25	Finance	8
Management	13	Other	11
Information Systems	10		
Rank			
Full Professor	85	Assistant Professor	69
Associate Professor	76	Other Ranks	11
AACSB Business Accreditation			
Accredited	188		
Non-Accredited	53		
AACSB Accounting Accreditation			
Accredited	82		
Non-Accredited	159		
Carnegie Foundation Classification			
Teaching	18	Research	101
Comprehensive	116	Not Reported	6
Years of College Teaching Experience			
One to five	10	Eleven to twenty	85
Six to ten	36	Over twenty	103
Number of University Employers			
One	20	Four	24
Two	66	Five or more	51
Three	76	Not listed	4
Years of Public Accounting Work Experience			
None	58	Over ten	15
One to five	122	Not listed	33
Six to ten	13		
Years of Industry Experience			
None	84	Over ten	19
One to five	81	Not listed	26
Six to ten	31		

TABLE 2
ABILITIES RANKINGS BY EXPERIENCE CATEGORY AND SIGNIFICANCE TESTS[a,b]

		Mean Rank					
Abilities related to …		Doctoral Education	Masters Education	Teaching Experience	Accounting Experience	χ^2 (*df=3*)	P-Value
Teaching:	1. Teach in general	2.36_2	2.36_2	2.66_1	2.62_1	10.04	.018
	2. Teach accounting topics	2.17_2	2.12_2	3.26_1	2.45_1	105.09	<.001
	3. Bring unique insights and perspectives to class	2.49_2	1.97_3	2.47_2	3.07_1	77.15	<.001
	4. Integrate other topics into class discussions	2.56_2	2.16_3	2.63_1	2.65_1	20.99	<.001
	5. Develop your teaching style	2.35_2	2.09_2	3.45_1	2.11_2	133.63	<.001
	6. Advise students	2.02_3	2.02_3	3.22_1	2.74_2	103.99	<.001
	7. Participate in curriculum development	2.48_2	1.95_3	3.15_1	2.43_2	78.93	<.001
	8. Use and incorporate technology into class	2.57_2	1.95_3	3.07_1	2.42_2	70.30	<.001
Broad Based:	9. Maintain a positive attitude toward life-long learning	2.72_2	2.16_3	3.00_1	2.12_3	74.43	<.001
	10. Lead (i.e., be a leader)	2.39_2	2.15_3	2.89_1	2.56_1	36.13	<.001
	11. Communicate effectively	2.54_2	2.12_3	3.14_1	2.21_3	88.28	<.001
	12. Think critically	3.12_1	2.40_2	2.25_2	2.23_2	72.80	<.001
Research:	13. Conduct research	3.73_1	2.12_2	2.05_2	2.10_2	205.81	<.001
	14. Publish academic and/or professional articles	3.60_1	2.02_2	2.30_2	2.08_2	159.74	<.001
	15. Publish or present in other media	3.15_1	2.18_3	2.46_2	2.21_3	54.93	<.001
Service:	16. Attend and/or participate in CPE activities	2.54_1	2.03_2	2.84_1	2.58_1	36.10	<.001
	17. Attend professional meetings	3.02_1	1.94_4	2.60_2	2.25_3	79.50	<.001
	18. Participate at academic and/or professional meetings	3.23_1	1.89_3	2.78_2	2.10_3	117.42	<.001
	19. Provide service to the university and profession	2.62_2	1.98_3	2.92_1	2.48_2	51.30	<.001
	20. Develop your business ethical foundation	2.31_3	2.10_3	2.68_2	2.91_1	51.04	<.001

[a] χ^2 values and associated probabilities based on two-way Friedman analysis of variance calculations, and subscripted numbers represent relative rankings of individual experiences with respect to each ability based on Wilcoxon signed-ranks tests.

[b] Key for subscripted values: 1= highest ranked value(s); 2 = second highest ranked value(s); 3 = third highest ranked value(s); and, 4 = lowest ranked value. Identical subscripted values indicate that mean rank scores did not significantly differ from one another.

TABLE 3
RANKING OF ABILITIES BY PERSEIVED SUCCESSFULNESS AND SIGNIFICANCE TESTS

Ability (to…)	Rank[a]	Mean	S.D.	Z-Value	P-Value[b]
1. Develop your business ethical foundation	1	4.46	.72		
2. Teach accounting topics	2	4.38	.67	2.18	.029
3. Maintain a positive attitude toward life-long learning	3	4.37	.76	.18	N.S.
4. Bring unique insights and perspectives to class	4	4.25	.76	3.23	.001
5. Communicate effectively	5	4.15	.81	.46	N.S.
6. Think critically	6	4.13	.82	.03	N.S.
7. Develop your teaching style	7	4.12	.74	.62	N.S.
8. Providing service to the university and profession	8	3.99	.93	3.14	.002
9. Advise students	9	3.95	.89	.36	N.S.
10. Integrate other topics into class discussion	10	3.98	.83	1.54	N.S.
11. Use and incorporate technology into class	11	3.79	1.01	3.16	.002
12. Lead (i.e., be a leader)	12	3.79	.91	.27	N.S.
13. Teach in general	13	3.83	.85	1.03	N.S.
14. Participate in curriculum development	14	3.70	.99	2.23	.026
15. Attend professional meetings	15	3.42	1.08	3.26	.001
16. Participate at academic and/or professional meetings (e.g., presenter, discussant, etc.)	16	3.28	1.15	1.46	N.S.
17. Attend and/or participate in CPE activities	17	3.18	1.20	.94	N.S.
18. Conduct research	18	3.25	1.09	.50	N.S.
19. Publish academic and/or professional articles	19	3.13	1.12	2.77	.006
20. Publish or present in other media	20	2.77	1.06	3.84	.001

[a] Ranking based on a Friedman Test Statistic of 709.69, $p = .001$. This tested the null hypothesis that there were no significant differences in perceived success in obtaining specific abilities among faculty.

[b] Probability of obtaining the associated z-value or one larger if the population means are equal.

APPENDIX A
SUCCESS / INFLUENCE SURVEY

Subject Number_____

1. Doctorate major_____

2. Doctorate minor_____

3. Please describe your teaching specialty:_____

4. What courses do you typically teach:

_____
_____
_____
_____

5. Does your school have a major, concentration or track in accounting? __Yes__No

6. Do you teach some classes primarily populated by accounting majors? _Yes__No

7. Do you have any certifications (Ex: CFA, CPA)_____
_____
_____
_____

Work experience:

1. Teaching experience:
   a. Years of college/university teaching experience _____
   b. Number of different colleges/universities where you taught _____
   c. Are you tenured at your current school 1. Yes ___ 2. No ___

2. Public accounting experience: Yes/ number of years_____ ___No.

3. Industry experience: Yes/ number of years_____ ___No.

4. Government : Yes/ number of years_____ ___No.

5. Other: Yes/ number of years_____ ___No.

Please Describe _____

Influence of Various Experiences on Your Abilities

		EXPERIENCE CATEGORIES						
	Please rate the influence that the various "EXPERIENCE CATEGORIES" (right) had on the "ABILITIES" listed below. **Rating Scale** **5 = Very Highly Influential** **4 = Highly Influential** **3 = Moderately Influential** **2 = Somewhat Influential** **1 = Not Influential** **0 = Not Applicable** **ABILITIES**	**Doctorate**	**Masters**	**Bachelors**	**Teaching Experience**	**Accounting Work experience**	**Other Work Experience**	**Professional Development**
	EXAMPLE: Your ability to teach in general:	5	3	2	5	4	0	1
1	Your ability to teach accounting topics:							
2	Your ability to teach broad business concepts:							
3	Your ability to bringing unique insights and perspectives to the classroom:							
4	Your ability to integrate topics other than accounting:							
5	Your teaching style:							
6	Your ability to advise students:							
7	Your participation in curriculum development:							
8	Your ability to do research:							
9	Your success in publishing academic and professional articles:							
10	Your success in other publications or media:							
11	Your attendance/participation in CPE activities:							
12	Your attendance at professional meetings:							
13	Your participation at professional meetings (moderator, presenter, discussant, etc.):							
14	Your success in providing service to the university and community:							
15	Your communications skills:							
16	Your leadership skills:							
17	Your critical thinking skills:							
18	Your business ethics:							
19	Your ability to use technology:							
20	Your positive attitudes toward life-long learning.							

	Your Level of Success with Various Abilities						
		SUCCESSFULNESS					
	Please rate your "SUCCESSFULNESS" in each of the "ABILITIES" areas below by circling the appropriate response. **ABILITIES**	**Not Applicable**	**Not Successful**	**Somewhat Successful**	**Moderately Successful**	**Highly Successful**	**Very Highly Successful**
1	Your ability to teach accounting topics:	0	1	2	3	4	5
2	Your ability to teach broad business concepts:	0	1	2	3	4	5
3	Your ability to bringing unique insights and perspectives to the classroom:	0	1	2	3	4	5
4	Your ability to integrate topics other than accounting:	0	1	2	3	4	5
5	Your teaching style:	0	1	2	3	4	5
6	Your ability to advise students:	0	1	2	3	4	5
7	Your participation in curriculum development:	0	1	2	3	4	5
8	Your ability to do research:	0	1	2	3	4	5
9	Your success in publishing academic and professional articles:	0	1	2	3	4	5
10	Your success in other publications and media:	0	1	2	3	4	5
11	Your attendance/participation in CPE activities:	0	1	2	3	4	5
12	Your attendance at professional meetings:	0	1	2	3	4	5
13	Your participation at professional meetings (moderator, presenter, discussant, etc:	0	1	2	3	4	5
14	Your success in providing service to the university and community:	0	1	2	3	4	5
15	Your communications skills:	0	1	2	3	4	5
16	Your leadership skills:	0	1	2	3	4	5
17	Your critical thinking skills:	0	1	2	3	4	5
18	Your business ethics:	0	1	2	3	4	5
19	Your ability to use technology:	0	1	2	3	4	5
20	Your positive attitudes toward life-long learning.	0	1	2	3	4	5