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# An Examination of Non-Traditional Doctoral Education



American  
Accounting  
Association



By The Pathways Commission



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## Task Force 2.2 Charge

Develop multiple pathways to terminal degrees in accounting. Build on the experiences of existing professional, part-time, and executive doctoral programs.

## Task Force Membership

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## Task Force Actions

We gathered information on U.S. and international AACSB accredited non-traditional doctoral programs. This information was obtained from the programs' websites in 2013.

Through Bentley University's Academic Technology Center, we surveyed non-traditional doctoral program (a) directors, (b) accounting faculty, and (c) graduates and students.<sup>1</sup> Although we attempted to survey individuals from both U.S. and international programs, 100% of the survey responses came from directors, faculty, or graduates or students at U.S. programs. In addition, the surveys were anonymous, so we do not present information on which specific U.S. programs are reflected in the survey responses.

## Findings

### Program information

See doctoral program overview (p. 6) and Table 1 (p. 8). We have profiled seven U.S. programs and six international programs as of 2013. In addition, there are some U.S. programs in the planning and exploring stage and other U.S. programs beginning in 2014. The U.S. programs typically are 3–3.5 years in length with a total cost, ranging from \$35,000 to \$150,000. The international programs typically are 4–5 years, also with premium tuition.

### Survey results for U.S. graduates or students (n = 19)

See Table 2 (p. 9). We received responses from 15 U.S. program graduates and four U.S. program students. The respondents included 10 females and nine males, and the most common age range was 51–60 years old. Most respondents had more than 20 years of professional experience before entering the program, and most have a CPA license. The majority of the respondents had considered a traditional, full-time doctoral program before entering a non-traditional doctoral program.

Many respondents reported spending 21–30 hours per week on the program, and most considered the research support and training to be excellent. Very few respondents served as a teaching or research assistant during the program. The level of training in university teaching was quite limited in most cases.

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<sup>1</sup> Task Force members were included in the survey requests if they are in a target group (i.e., non-traditional program faculty or graduates).

Most respondents believe their program is fairly or well accepted in the academic community. All 19 respondents sought or are seeking an academic position after the program, and 13 of the respondents currently are assistant or associate professors. Almost all of the respondents (16) work for AACSB-accredited institutions.

The respondents pursued a doctorate primarily because of their interest in teaching or their interest in transitioning to an academic career. The main reason that they selected a non-traditional doctoral program was to maintain full-time employment during the program, and 17 of the 19 respondents worked full time during the program.

The main strengths of the non-traditional programs are the rigor, the program being designed for experienced professionals, and the knowledge and experience of the students. The most commonly cited weaknesses are program organizational or administrative issues and limited focus on advanced research skills.

Regarding program support for the respondents' job search, the most common responses were that the program had no or minimal job search support and that the program provided faculty or conference networking. In terms of what programs could do to provide better job search support, the most common answers were to make the job search a more formal part of the program or that there were no changes needed. Some respondents reported no significant issues in the job search although others reported a general bias against non-traditional programs. Others reported issues with program awareness, perceived rigor, and concerns about research skills.

### Survey insights from U.S. program directors (n = 3) and faculty (n = 4)

We received responses from three U.S. program directors and four U.S. program accounting faculty members. We merge these seven responses on page 13.

Program directors report that it typically takes several years from program proposal to launch, and the main challenges of forming the program are the following:

- Both faculty and Dean acceptance of the program
- Market awareness and/or acceptance of the program
- Student recruitment.

Program missions appear to be diverse, ranging from training working professionals to understand and do research and to bring that knowledge into the work environment to preparing experienced professionals for teaching and research positions at AACSB-accredited schools.

Directors indicate that program flexibility mainly relates to flexible scheduling so that students can work while in the program and that students select their research topics and can study their problems. Dissertation requirements also appear to be diverse and may involve multiple articles or a traditional dissertation.

Directors and faculty report that the primary strengths of the program relate to the interdisciplinary, extensive, broad-based program; quality faculty; the rigorous, intensive study of the program; quality students, including business and academic experience; and the practice-driven, professional orientation of the program. The primary weaknesses or ongoing challenges are finding enough research faculty or advisors and establishing a brand within a confusing market or building the program reputation. Most respondents believe the program is well or very well accepted within their department, college, and institution.

Technology usage mainly relates to course materials being online (e.g., Blackboard, etc.) and Skype and other videoconferencing being used for one-on-one interaction. Actual instruction is face to face.

The directors and faculty cite the following as the accounting graduates' primary strengths: practical knowledge and experience, a practical focus and/or rigor in research, teaching ability and experience, and motivation and work ethic. The most commonly mentioned weaknesses are limited exposure to key theoretical literature and a lack of depth of doctoral-level accounting training (fewer courses than in a traditional Ph.D.) and that program reputation

or content hinders their ability to compete with top doctoral programs for placement in elite organizations and top journals.

Critical success factors to complete the program typically are persistence, motivation, commitment, perseverance, hard work, proactivity or responsibility for the student's own learning and pace, managing time, and organization or project management. Finally, most respondents indicated that the vast majority of their graduates seek tenure-track faculty positions, and most indicate that their graduates are very marketable (e.g., at AACSB comprehensive schools).

## Conclusions and Ongoing Questions

Based on the data collection and survey findings, we offer the following conclusions and ongoing questions:

- Non-traditional doctoral programs have recently emerged in the United States with a focus on contributing to the supply of doctoral-level qualified accounting faculty. Such programs are well established in some non-U.S. locations.
  - How might we encourage the formation of additional programs focused on increasing the supply of accounting faculty?
  - What implications do multiple types of accounting doctorates have for AACSB accreditation standards?
- U.S. program graduates and students who responded to the survey appear to be positive about their programs, and most have found employment in AACSB-accredited schools.
  - Is the output of graduates enough to have an impact on the shortage of accounting faculty?
  - How large is the potential non-traditional doctoral market in terms of number of students and number of programs?
- Developing non-traditional doctoral programs takes significant time, faculty resources (i.e., a need for research-active faculty with a desire to work with experienced professionals), and brand development.
  - Is there a certain profile of institution (including location) that is most conducive to offering non-traditional doctoral education?
  - What are the keys to academic marketplace acceptance of non-traditional doctoral degrees?
- The surveys reveal some concerns about program depth and the ability of graduates to compete at the highest levels.
  - How do non-traditional programs compare to traditional Ph.D. programs in terms of focus and rigor?
  - Are there research niches or specialties in which the non-traditional programs can excel and compete at higher levels (e.g., research outside of the traditional financial accounting domain)?
- Overall, we believe the following considerations are important when establishing a non-traditional accounting doctoral program:
  - Are the institution's geographic location, faculty mix, standing or reputation, and culture conducive to developing and offering a non-traditional doctoral program? If the institution has a traditional Ph.D. program in accounting, how will the non-traditional and traditional programs be differentiated?
  - What is the program's mission? Is the focus developing faculty for placement at AACSB institutions, developing students' research skills for use in practice, or some other mission?

- o Do the program structure and faculty interests or strengths match the mission? If the program is research-focused, does the institution have an adequate amount of interested research faculty to deliver the program? If not, can faculty at other institutions participate in the program?
- o What topical and/or methodological niche does the program have? How will students be able to leverage their professional experience and knowledge in the research process?
- o How will the program be administered? It is important to consider college versus department oversight, faculty workload and overload pay, use of premium tuition dollars, etc.
- o How will the program ensure appropriate rigor while also being viable for students seeking flexibility? How will trade-offs between program size and program quality be managed?

## Next Steps

We suggest the following next steps:

1. Continued monitoring of non-traditional program marketplace developments. Collect data on new programs, experiences of current programs, focus of programs, publications of program graduates, placement of program graduates, etc.
2. Encouragement of additional non-traditional program formation, but with full appreciation of the unique challenges of offering such programs. Help institutions and faculty to appreciate the unique challenges of such programs—executive-level students and premium tuition; faculty time, commitment, and responsiveness; leveraging the experience and connections of the students; dealing with managing student time constraints and multiple responsibilities; realities of program administration and funding; etc.
3. Highlighting of non-traditional doctoral programs to practicing accountants. Raise awareness of such programs through journal articles, presentations, web presence, etc.
4. Promotion of non-traditional program acceptance in the academic marketplace. Educate the academic community on the unique nature, focus, and scope of these programs (which can vary widely by program) as well as on the characteristics of students who enter such programs and their subsequent placement and performance (see item #1).

The accounting faculty shortage has developed and persisted for many years. We are hopeful that non-traditional doctoral programs can develop into an important source of new accounting faculty at AACSB-accredited institutions.

# Overview of U.S. and International Non-Traditional Doctoral Programs as of 2013

## U.S. Programs

### Case Western Reserve University

The three-year Doctor of Management (D.M.) program at Case Western is designed for experienced professionals to address broad business issues in monthly residencies. Many graduates have transitioned into academia since the program began in 1995, but few of these are in accounting. At a total tuition of \$150,000, the program is the most costly U.S.-based program. <http://weatherhead.case.edu/degrees/doctor-management/>

### Cleveland State University

Since 1980, Cleveland State University's Doctor of Business Administration (D.B.A.) program has offered local working professionals an opportunity to continue working full time while gaining academic credentials. Although accounting is not one of the six specializations offered in the four-and-a-half-year program, a handful of current accounting professors have completed the weeknight classes in the program. The tuition of \$35,000 (in state) and \$47,500 (out of state) is less than the other programs summarized here. <http://csuohio.edu/business/academics/doctoral.html>

### Georgia State University

The \$109,000 Executive Doctorate in Business (E.D.B.) program at Georgia State University was established in 2009 for full-time executives. The three-year program is conducted over long weekends each month and focuses on applying research methods to real-world business problems. <http://robinson.gsu.edu/execdoctorate/>

### Kennesaw State University

With a concentration in accounting and an emphasis on research, the primary goal of Kennesaw State University's three-and-a-half-year program is to prepare graduates for tenure-track faculty positions at AACSB-accredited universities. Because the monthly residencies of the \$90,000 program are conducted over long weekends, the program accommodates working professionals from diverse locations. The program began in 2009 and requires applicants to have 10 years of experience. <http://coles.kennesaw.edu/dba/>

### Oklahoma State University

The Ph.D. in Business for Executives at Oklahoma State University was launched in 2012 and has a total tuition of \$120,000. The program's goal is to give executives the scientific rigor to lead innovation and conceptualize new knowledge in organizations. The three-year program is delivered in monthly residencies over long weekends. <http://phdexec.okstate.edu>

### Pace University

Because classes at Pace University's Doctor of Professional Studies in Business (D.P.S.) program take place one Friday each month and one weeknight each week for the first three years, the program appeals primarily to executives in the New York area. The first executive doctorate in the United States was established in 1972 and has more than 194 graduates. The \$63,270 program targets professionals who want to advance in industry, begin a consulting practice, or become faculty members. <http://www.pace.edu/lubin/executive-doctorate-programs>

### University of South Alabama

The D.B.A. program began in May 2013, includes concentrations in management and marketing, and provides all of the tools and skill sets necessary for graduates to pursue careers in academia, consulting, or industry. First- and second-year tuition is \$24,274 (in state) and \$32,548 (out of state) per year. Third-year tuition is slightly lower. <http://www.southalabama.edu/mcob/dba.html>



## International Programs

### City University of Hong Kong

Accounting is one of the six elective areas in the City University of Hong Kong's four-year (six maximum) D.B.A. program. The HK\$634,000 professional doctorate collaborates with the Haas School of Business at the University of California at Berkeley in academic exchange and in delivering part of the D.B.A. curriculum. The classes in this part-time program are on weekday evenings and weekends. <http://www.cb.cityu.edu.hk/dba/>

### Cranfield University

The four- to six-year D.B.A.–International Executive Doctorate program at Cranfield University in Bedfordshire, England, targets researching professionals located anywhere in the world. The part-time, structured format permits doctoral study while maintaining careers. Rather than a single, focused field of research, the D.B.A. consists of a series of three thematic projects in which students demonstrate the creation of new knowledge and contribution to practice. The £56,000 program launched in 1999. <http://www.som.cranfield.ac.uk/som/dba>

### Grenoble Ecole de Management

D.B.A. students in Grenoble Ecole de Management's four- to five-year program complete a series of four to six research training workshops held in Grenoble and in the partner countries (i.e., France, the United States, Lebanon, Switzerland, Saudi Arabia, Abu Dhabi, and India). The €45,000 (plus €8,000 for the fifth year) program's primary goal is to educate scholars to assume faculty positions in international business schools. The program was established in 1993. <http://www.grenoble-em.com/461-grenoble-ecole-de-management-dba-program-2.aspx>

### Maastricht School of Management

The largest D.B.A. program in Europe is offered on campus in The Netherlands or with a local partner institution in another location. Maastricht School of Management's four-year, €36,000, full-time or part-time program has four overlapping phases (M.Phil. with two years of coursework and research proposal, field research, data analysis, and preparing and defending the dissertation). [http://www.msm.nl/Programs/Doctoral-Programs/Doctor-of-Business-Administration-\(DBA\)](http://www.msm.nl/Programs/Doctoral-Programs/Doctor-of-Business-Administration-(DBA))

### Queensland University of Technology

The three-year (six for part time) D.B.A. program in Brisbane, Australia, is AUD\$10,200 per semester. Although the program includes an accounting specialty, only Australian citizens, permanent residents, or New Zealand citizens are eligible. The D.B.A. is a research-based qualification, designed to enable business professionals to make a substantial contribution to business practice by applying theoretical frameworks, methods, and techniques toward solving contemporary and complex business problems. <http://www.qut.edu.au/study/courses/doctor-of-business-administration>

### University of Manchester

University of Manchester's five-year, part-time D.B.A. program offers an accounting specialty and is aimed at global executives seeking a high-level, postgraduate position while maintaining their career. The "taught stage" of the £53,000 program consists of two, on-campus, one-week residential modules in each of the first two years. <http://www.mbs.ac.uk/dba/>

Note 1: Some of the program description wording above is taken or adapted from the programs' websites.

Note 2: In addition to the programs above, Jacksonville University ([www.ju.edu/dcob/AcademicPrograms/Documents/DBA%20Flyer.pdf](http://www.ju.edu/dcob/AcademicPrograms/Documents/DBA%20Flyer.pdf)), the University of Florida (<http://warrington.ufl.edu/graduate/academics/dba/>), the University of Wisconsin–Whitewater (<http://www.uww.edu/cobe/dba>), and the University of Dallas (<http://www.udallas.edu/cob/dba/>) are starting D.B.A. programs. Indiana University is exploring the possibility of offering an Executive D.B.A., and the University of Colorado–Denver is considering a part-time, hybrid Ph.D. program in accounting.

Note 3: See Bishop et al. (2012), Noland and Prescott (2013), and AACSB (2013) for additional insights.

Note 4: The Executive DBA Council (EDBAC) focuses exclusively on executive doctoral degree programs and their issues. Their website, <http://www.executivedba.org>, is an excellent resource and provides a current list of schools engaged in executive doctoral education.

## Table I

### Characteristics of Selected Non-Traditional Doctoral Programs as of 2013

University Location	Degree	Years to Complete	Accounting Specialty?	Program Cost
<b>U.S. Programs<sup>1</sup></b>				
Case Western Reserve University Cleveland, OH	D.M. <sup>2</sup>	3	No	\$150,000
Cleveland State University Cleveland, OH	D.B.A.	4.5	No	\$35,000 in state, \$47,500 out of state
Georgia State University Atlanta, GA	E.D.B. <sup>3</sup>	3	No	\$109,000
Kennesaw State University Kennesaw, GA	D.B.A.	3.5	Yes	\$96,500
Oklahoma State University Tulsa, OK	Ph.D. in Business for Executives	3	Yes	\$120,000
Pace University New York, NY	D.P.S. <sup>4</sup>	3–5	Yes	\$63,270
University of South Alabama Mobile, AL	D.B.A.	3	No	\$71,640 in state, \$95,280 out of state
<b>International Programs</b>				
City University of Hong Kong Kowloon, Hong Kong	D.B.A.	4 (6 max.)	Yes	HK\$634,000
Cranfield University Bedfordshire, England	D.B.A.	4–6	No	£56,000 plus £6,500 years 5+
Grenoble Ecole de Management France, United States, Lebanon, Switzerland, Saudi Arabia, Abu Dhabi, India	D.B.A.	4–5	No	€45,000 plus €8,000 years 5+
Maastricht School of Management Maastricht, The Netherlands	D.B.A.	4	Yes	€36,000
Queensland University of Technology Brisbane, Australia	D.B.A.	3 (6 part time)	Yes	AUD\$10,200 per semester
University of Manchester Manchester, UK	D.B.A.	5	Yes	£53,000

<sup>1</sup> In addition to the programs above, Jacksonville University ([www.ju.edu/dcob/AcademicPrograms/Documents/DBA%20Flyer.pdf](http://www.ju.edu/dcob/AcademicPrograms/Documents/DBA%20Flyer.pdf)), the University of Florida (<http://warrington.ufl.edu/graduate/academics/dba/>), the University of Wisconsin–Whitewater (<http://www.uww.edu/cobe/dba>), and the University of Dallas (<http://www.udallas.edu/cob/dba/>) are starting D.B.A. programs. Indiana University is exploring the possibility of offering an Executive D.B.A., and the University of Colorado–Denver is considering a part-time, hybrid Ph.D. program in accounting.

<sup>2</sup> Doctor of Management

<sup>3</sup> Executive Doctorate in Business

<sup>4</sup> Doctor of Professional Studies in Business

## Table 2

Survey Results: Non-Traditional Doctoral Program Graduates or Students (n = 19 responses, all from U.S. programs)

	Frequency
<b>What is your current status?</b>	
Completed the program	15
Still enrolled in program	4
<b>Gender:</b>	
Female	10
Male	9
<b>Age:</b>	
41–50	3
51–60	11
>60	5
<b>How many years of work experience did you have before entering the doctoral program?</b>	
10 or less	1
11–15	5
16–20	1
21–25	5
>25	7
<b>What professional certifications do you have?</b>	
CPA	17
CMA	2
CIA	1
<b>Did you consider enrolling in a traditional (in-residence) doctoral program?</b>	
Yes	11
No	8
<b>On average, how many hours per week does (did) the doctoral program require?</b>	
11–20	4
21–30	9
>30	6
<b>How would you assess the research support and training for doctoral students in the program?</b>	
Poor	0
Fair	2
Good	5
Very good	2
Excellent	10
<b>During the doctoral program, have you served as a</b>	
Teaching assistant	1
Research assistant	2

<b>How much training did you receive on college-/university-level teaching during your doctoral program?</b>	
None	6
Little	9
Some	4
A great deal	0
<b>How well accepted in the academic community do you think your doctoral program is compared to traditional doctoral programs?</b>	
Very poorly	0
Poorly	1
Fairly	7
Well	10
Very well	1
<b>Did you seek (are you seeking) an academic position upon completion of the doctoral program?</b>	
Yes	19
<b>What is your current job title?</b>	
Associate Professor	8
Assistant Professor	5
Clinical Assistant Professor	1
Clinical Professor	1
Visiting Assistant Professor	1
Senior Instructor	1
VP, CFO	1
President	1
<b>If your current employer is an academic institution, is it AACSB accredited?</b>	
Yes	16
No	3

## Open-Ended Questions

	<b>Frequency</b>
<b>1. Why did you decide to pursue your doctoral degree?</b>	
Interested in teaching	9
Interested in pursuing a career change into academia	8
Needed to become AQ (AACSB)	5
Lifelong goal to obtain terminal degree	4
Interested in sharing knowledge/experience from practice	4
Interested in research	3
To develop the ability to make better decisions	2
Pay advancement	1
To expand professional practice	1
<b>2. Why did you decide to enroll in a non-traditional doctoral program (i.e., a program that is not a full-time, in-residence program)?</b>	
A non-traditional program allowed me to maintain my full-time employment.	12
The opportunity costs associated with a traditional program were too high.	6

Family commitments did not allow me to attend a full-time program (e.g., move, disruption).	6
I was interested in both practice and theory.	3
The students in non-traditional programs were like me (e.g., age, experience).	3
Traditional programs did not value real-world experience.	2
Professors in a non-traditional program provided better support.	2
The time required to complete a non-traditional program was attractive.	1
<b>3. Please describe the nature of your employment while pursuing the doctorate (full time or part time, accounting firm/corporate/higher education).</b>	
Full-time higher education	7
Full-time corporate executive position (e.g., CFO, vice president)	6
Full-time partner in an accounting firm	3
Part-time higher education (along with full-time role)	2
Part-time corporate position (no full-time role)	2
Full-time corporate position	1
<b>4. What are the primary strengths of your doctoral program?</b>	
Rigor of the program (e.g., focus on theory, relevant research topics, methods)	11
Program was designed to meet the needs of highly experienced professionals (e.g., flexibility, accelerated nature, no full-time residency)	9
Knowledge and experience of the students	7
High teaching quality of the faculty and global scholars	5
High research credentials of the faculty and global scholars	4
Included applied research that will impact the profession	3
Strong relationships between faculty and students (e.g., interactions, communication, support)	2
AACSB accreditation	2
Opportunity to learn behavioral research	1
<b>5. What are the primary weaknesses of your doctoral program?</b>	
Program had some organizational/administrative issues	3
Should focus more on the advanced research skills needed for publication	3
Some faculty were not familiar with how to appropriately interact with busy executives dealing with real-life challenges	2
Not a close enough affinity/attachment to the university	2
Program was not a part-time effort as advertised (significant impact on life)	2
Need more focus on publishing with faculty while in program	2
Too many students did not complete the program	2
Lack of focus on teaching us how to teach	2
Need more focus on basic statistics (e.g., regression) and less on higher-end techniques (e.g., SEM)	1
Lack of proper support for dissertation	1
Program unjustifiably does not carry the same weight as a traditional Ph.D.	1
Need more focus on career planning to transition into academia	1
<b>6. What does your program do to support the academic job search process?</b>	
Program provided no/minimal support	5
Program provided faculty/conference networking	5
Faculty provided mentoring	3

Faculty provided letters of recommendation	2
Program provided assistance with job postings	2
Program cultivated a good rapport with the academic community	2
Director provided mentoring	2
Program provided seminars in vita development	1
<b>7. Are there things your program could do better to support the academic job search process?</b>	
Include the search process more formally in the program	4
No	3
Provide better marketing of the benefits and rigor of the degree	2
Act as an advisor to students in this area	1
Provide better networking with business schools	1
Assign accountability within the program to someone from each field to be responsible for discussing job search strategies	1
Provide regular research seminars with visiting academics	1
Change the degree to a Ph.D.	1
Provide more publication and teaching experiences to students to increase their marketability	1
Work with committees and commissions (such as the Pathways Commission) to increase awareness	1
Maintain and improve quality of students being admitted	1
<b>8. What key challenges do you expect to (did you) face when trying to find an academic job?</b>	
I did not face any challenges	5
A general bias/opposition to the non-traditional nature of the program	4
Lack of recognition/understanding/familiarity with the program	3
Concerns about a potential lack of rigor in the program	3
Concerns that the program did not provide me with the skills needed to publish	3
Lack of value placed on practical experience and publication	1
The perception that programs like the one I attended may increase the supply of faculty and affect salaries	1
Having to explain the differences(s) between my program and traditional programs	1
The need to become ABD before an institution will provide an interview	1

## Survey Insights: Non-Traditional Doctoral Program Directors (n = 3) and Faculty (n = 4). All Seven Respondents Are from U.S. Programs.

### **1. When you first started your doctoral program, how long did it take to get the program running? (Directors only)**

It typically takes several years from program proposal to launch.

### **2. What were the two or three biggest challenges your doctoral program faced during its formation? (Directors only)**

Faculty and Dean acceptance of the program; market awareness and acceptance of the program, including student recruitment

### **3. Program mission and objective. (Directors only)**

Very diverse:

- Develop thought leaders for the advancement of business and society
- Train working professionals to understand and do research and to bring that knowledge into the work environment
- Prepare experienced professionals for teaching and research positions at AACSB-accredited schools

### **4. Briefly describe any features of your doctoral program that provide flexibility to your students. (Directors only)**

Scheduling (can work while in the program); students select their research topics, can study their problems

### **5. Please describe the nature of the dissertation or research paper(s) that must be completed in your program. (Directors only)**

Very diverse:

- Three research articles and an introduction
- Engaged scholarship bringing rigor of research together with the relevance of solving problems in the work environment
- Traditional dissertation (similar to Ph.D. program)

### **6. What are the primary strengths of your doctoral program? (Directors and faculty)**

Most commonly mentioned strengths:

- Interdisciplinary, extensive, broad-based program
- Quality faculty
- Rigorous, intensive study
- Quality students, including business and academic experience
- Practice-driven, professional orientation

Other strengths:

- Dean commitment, culture of entrepreneurship
- Large metro location with airport access
- Flexibility for students to work during program
- Program focus on developing AQ faculty
- Managed time to completion
- Behavioral focus

## 7. What are the primary weaknesses of or ongoing challenges for your doctoral program? (Directors and faculty)

Most commonly mentioned weaknesses and challenges:

- Finding enough research faculty or advisors
- Establishing a brand within a confusing market or building program reputation

Other weaknesses and challenges:

- Students not exposed to traditional deep-domain literature until fourth year
- Getting students to shift to academic thinking/rigor
- Managing large number of students in program
- Coordinating between accounting and doctoral program administration
- Weak applicant pool
- Student placement
- Program rigor

## 8. How well accepted and supported is your doctoral program within your department, college, and institution? (Directors and faculty)

	Frequency
Very poorly	0
Poorly	1
Fairly	1
Well	2
Very well	3

## 9. How does your doctoral program use technology for content delivery? (Directors and faculty)

Course materials often online (Blackboard, etc.), Skype and other videoconferencing used for one-on-one interaction, actual instruction is face to face.

## 10. When considering what is needed to be successful in academia, what are the key strengths of your graduating accounting doctoral students? (Directors and faculty)

Most commonly mentioned strengths:

- Practice knowledge and experience
- Practice focus and/or rigor in research
- Teaching ability and experience
- Motivation and work ethic

Other strengths:

- Project management skills
- Communication skills
- Ability to analyze difficult accounting issues
- Exposure to passionate faculty
- Teaching-research balance
- Have some skepticism about how discipline is managed



### **I 1. When considering what is needed to be successful in academia, what are the key weaknesses of your graduating accounting doctoral students? (Directors and faculty)**

Most commonly mentioned weaknesses:

- Limited exposure to key theoretical literature or depth of doctoral-level accounting training (fewer courses than in traditional Ph.D.)
- Program reputation or content hinders ability to compete with top doctoral programs—elite organizations and top journals

Other weaknesses:

- Statistical skills

### **I 2. What are the critical success factors for accounting doctoral students to complete your program? (Directors and faculty)**

Most commonly mentioned factors:

- Persistence, motivation, commitment, perseverance, hard work
- Proactivity or responsibility for own learning and pace
- Managing time
- Organization or project management

Other factors:

- Finding an advisor
- Focusing on a key practice problem
- Preparation
- Participation
- Intellectual ability or curiosity
- Professional experience
- Writing ability
- Creativity
- Responsiveness to faculty oversight and advice
- Absorption of uncertainty
- Skepticism

### **I 3. What percentage of your accounting doctoral students pursue tenure-track faculty positions? (Directors and faculty)**

	<b>Frequency</b>
0%–20%	1
21%–40%	0
41%–60%	1
61%–80%	0
81%–100%	5

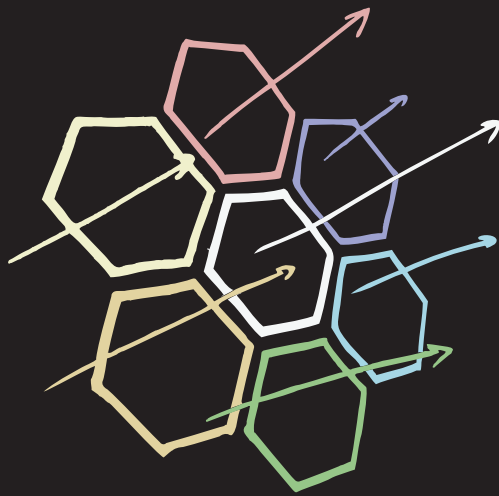
### **I 4. How marketable (in academic positions) are your accounting doctoral students compared to doctoral students in traditional, in-residence doctoral programs? (Directors and faculty)**

Most common response: Very marketable—excellent placement record (e.g., at AACSB comprehensive schools);  
One response: N/A—focus is on working professionals although some later transition to academia on their own.

## Resources: Doctoral Education and Faculty Career Issues

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