

1982

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Recommended Citation

Bennett, Jerome. "Current Staffing Versus Accreditation Requirements and Versus Perceived Needs--A Survey of Accounting Faculties." 82-9. Robins School of Business White Paper Series. University of Richmond, Richmond, Virginia.

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CURRENT STAFFING VERSUS ACCREDITATION REQUIREMENTS
AND VERSUS PERCEIVED NEEDS--
A SURVEY OF ACCOUNTING FACULTIES

1982-9

by

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August 3, 1980

CURRENT STAFFING VERSUS ACCREDITATION REQUIREMENTS
AND VERSUS PERCEIVED NEEDS--
A SURVEY OF ACCOUNTING FACULTIES

For a number of years there have been a series of reports detailing accounting faculty vacancies. As an underlying inference it seems that reported vacancies represent the genuine needs of the reporting schools as perceived by the administration. Categories include current vacancies, new vacancies and new positions. There has been in prior reports no other objective criteria against which the reported vacancies were to be analyzed. The recent set of accreditation standards regarding faculty positions as adopted by the American Assembly of Collegiate Schools of Business offers such a criteria. To test the correspondence of reported vacancies versus the accreditation requirements, a survey was made of the membership of the Administrators of Accounting Programs Group.

At the spring meetings of the Administrators of Accounting Programs, one session was devoted to an analysis and discussion of the proposed AACSB accreditation standards, specifically including a discussion of the faculty standards. A worksheet prepared by Dr. Clarence Avery of the University of Central Florida was presented in these discussions. The worksheet allowed one to assess a specific school's staffing situation versus the (then proposed) accreditation standards.

A survey instrument was developed from Dr. Avery's worksheet. This instrument was mailed to all chairpersons who are AAP members. Responses were received from approximately 30% of this membership. Included in the response are schools with undergraduate-only programs, both graduate and undergraduate programs, and graduate-only programs. Schools responding ranged from the smallest accounting programs represented in the membership

to several of the "top ranked" accounting schools in the nation. Geographically, responses came from all regions of the country--East, South, Mid-West, Far West. While the responses must be viewed as representing the perceptions of the chairpersons, it is appropriate to recognize that these are the same chairpersons who generally respond to the other accounting position surveys.

OVERVIEW OF FINDINGS

With regard to Full-Time Positions, current versus accreditation standards, there is an average excess at responding schools, at each level, as reported in Table 1. The smallest excess is found in schools with both graduate and undergraduate programs. With regard to Doctorally Qualified faculty, current versus accreditation standards, only the undergraduate-only schools average below accreditation standards.

When "perceived needs" instead of accreditation standards are taken into account, the picture changes as shown in Table 2. The number of Full-Time Faculty averages below the level of perceived needs at each category of schools, in sharp contrast with the excess versus accreditation standards. The number of Doctorates is perceived to be well below the need, in the same general pattern as found in the comparison to accreditation standards but at substantially greater shortage. For schools with undergraduate-only programs, the perceived need is for 112% more doctorates than those schools currently have on their faculties.

DETAILED FINDINGS

Details are presented below for each category of faculty:

- Full-Time Equivalent Faculty
- Full-Time Faculty
- Doctorally Qualified Faculty

Presented is data on "average shortage" and "average excess" for schools in each status in each of the levels. Comparisons are made of the current actual versus accreditation standards and of the current actual versus perceived needs. For each set of tables, schools are classified by level of program (undergraduate-only, graduate and undergraduate, graduate-only). Shown also, is data for all schools combined.

Full-Time Equivalent Faculty. In comparisons to accreditation standards, there is an average per school excess FTE approximately equal to the average shortage FTE, as shown in Table 3. No school reported an excess FTE versus perceived needs. Overall, the reporting schools averaged being short 1.3 FTE when compared to perceived needs. Approximately 50% of the schools in each level reported no FTE variance from perceived needs (Table 4) while the same proportion report an excess FTE versus accreditation standards. Some very large numbers of FTE are involved. While the average is about 3-4 FTE per school for (undergraduate and graduate level), the shortage and excess versus accreditation standards ranges to 18 FTE (Table 5). The range on perceived needs is only to 6.5 FTE; this may indicate that some schools do not perceive the need to meet accreditation standards.

Full-Time Faculty. The average excess Full-Time Faculty (3.7) exceeds the average shortage (2.5) Full-Time Faculty when compared to accreditation standards, on an overall basis (Table 6). The average shortage is 2.7 faculty for perceived needs. Over 70% of the schools in each category meet or exceed the accreditation Full-Time Faculty standards (Table 7). However, over 62% of the schools perceive the need to add Full-Time Faculty, by a total of 131 positions for the reporting schools. While less dramatic than for FTE, the shortage for Full-Time Faculty on accreditation standards ranges to 9.2; the shortage on a perceived need basis ranges to 9 (Table 8).

Doctorally Qualified Faculty. Perhaps more interest will focus on this aspect of the survey than the above because of the widespread perception of a shortage of Doctorally Qualified Faculty. Before exploring this aspect, one should note that shortages of Full-Time Faculty do exist, indicating that schools are unable to fill their positions even with less than Doctorally Qualified Faculty.

The same pattern which developed with regard to Full-Time Equivalent faculty and Full-Time Faculty persists here, as well. Versus accreditation standards, the average shortage (3.0) almost equals the average excess (2.8) (Table 9). For all levels combined, versus perceived needs, the average is short by 2.6 doctorates per school (3.2 doctorates per school considering only those with a perceived shortage (Table 9)).

Only 50% of the schools meet or exceed accreditation standards for Doctorally Qualified Faculty, a significant finding confirming the widespread nature of the shortage. Of similar significance is the finding that, in the reporting schools, the excess number (105) is almost equal to the shortage (113).

It is with regard to perceived needs that the doctorate shortage is better revealed. Overall, 32% of the schools perceive the need for more Doctorally Qualified Faculty than they currently have. The demand totals an additional 207 doctorates (Table 10). The shortage ranges to 11 doctorates at a given school (Table 11).

GENERALIZATIONS

The survey respondents represent 30% of the membership of the Administrators of Accounting Programs Group. The reported shortage versus the perceived needs of 207 doctorates can be extrapolated to a shortage of 690 doctorates for the entire membership, if it is presumed that the reporting

sample is representative of the entire membership. This total need of 690 compares to 687 current and new positions as reported in the 1979 Mehls and Lammers Survey.

The accreditation shortage extrapolates to a need for 407 doctorates to meet the accreditation requirements of schools currently below accreditation standards. A comparison of the perceived need (690) compared with a number necessary to meet accreditation standards (407) reveals a difference of 283 doctorates. This difference of 283 is equal to 41% of the current perceived need, extrapolated, for 690. One can conjecture that the additional 283 is felt necessary by those schools desiring to offer a faculty with substantially better qualifications than necessary to meet accreditation requirements. One could alternatively conjecture that a number of schools may judge the accreditation standards for doctorates to be less than acceptable staffing.

Table 1

Net Variance from Accreditation
Standards as % of Current Actual

	<u>Full Time Faculty</u>	<u>Doctorates</u>
Undergraduate-Only Schools	24%	(59%)
Graduate and Undergraduate Schools	8%	(1%)
Graduate Only Schools	34%	28%

Table 2

Net Variance from Perceived Need
as % of Current Actual

	<u>Full Time Faculty</u>	<u>Doctorates</u>
Undergraduate-Only Schools	(12%)	(112%)
Graduate and Undergraduate Schools	(15%)	(37%)
Graduate-Only Schools	(7%)	(15%)

Table 3

Full Time Equivalent Faculty

	Accreditation Basis		Perceived Needs	
	<u>No. Schools</u>	<u>Average FTE</u>	<u>No. Schools</u>	<u>Average FTE</u>
<u>Undergraduate</u>				
Shortage	8	(1.0)	10	(1.6)
Excess	10	1.3	0	-
No Variance	2	-	10	-
Net	<u>20</u>	<u>0.3</u>	<u>20</u>	<u>(0.8)</u>
<u>Graduate and Undergraduate</u>				
Shortage	22	(4.0)	29	(2.8)
Excess	27	3.2	0	-
No Variance	4	-	24	-
Net	<u>53</u>	<u>0</u>	<u>53</u>	<u>(1.5)</u>
<u>Graduate Only</u>				
Shortage	0	-	3	(1.2)
Excess	6	2.8	0	-
No Variance	0	-	3	-
Net	<u>6</u>	<u>2.8</u>	<u>6</u>	<u>(0.6)</u>
<u>All Combined</u>				
Shortage	30	(3.2)	42	(2.4)
Excess	43	2.7	0	-
No Variance	6	-	37	-
Net	<u>79</u>	<u>0.3</u>	<u>79</u>	<u>(1.3)</u>

Table 4
Full Time Equivalent Faculty

	Accreditation Basis		Perceived Needs	
	<u>% Schools</u>	<u>Total FTE</u>	<u>% Schools</u>	<u>Total FTE</u>
<u>Undergraduate</u>				
Shortage	40%	(8)	50%	(16)
Excess	50%	13	-	-
No Variance	10%	-	50%	-
Net		<u>5</u>		<u>(16)</u>
<u>Graduate and Undergraduate</u>				
Shortage	42%	(87)	55%	(80)
Excess	51%	86	-	-
No Variance	7%	-	45%	-
Net		<u>(1)</u>		<u>(80)</u>
<u>Graduate Only</u>				
Shortage		-	50%	(3.5)
Excess	100%	17	-	-
No Variance		-	50%	-
Net		<u>17</u>		<u>(3.5)</u>
<u>All Combined</u>				
Shortage	38%	(95)	53%	(99.5)
Excess	54%	116	-	-
No Variance	8%	-	47%	-
Net		<u>21</u>		<u>(99.5)</u>

Table 5

Full Time Equivalent Faculty

	Accreditation Basis		Perceived Needs	
	<u>% Schools</u>	<u>Range FTE</u>	<u>% Schools</u>	<u>Range FTE</u>
<u>Undergraduate</u>				
Shortage	40%	(0.1)-(2.4)	50%	(1.0)-(3.0)
Excess	50%	0.4 - 2.0	-	-
No Variance	10%		50%	-
<u>Graduate and Undergraduate</u>				
Shortage	42%	(0.1)-(17.4)	55%	(0.7)-(6.5)
Excess	51%	0.4 - 18.3	-	-
No Variance	7%		45%	-
<u>Graduate Only</u>				
Shortage	-		50%	(0.5)-(2.0)
Excess	100%	0.3 - 7.4	-	-
No Variance	-		50%	-
<u>All Combined</u>				
Shortage	38%	(0.1)-(17.4)	53%	(0.5)-(6.5)
Excess	54%	0.3 - 18.3	-	-
No Variance	8%		47%	-

Table 6
Full Time Faculty

	Accreditation Basis		Perceived Needs	
	No. Schools	Average Full Time	No. Schools	Average Full Time
<u>Undergraduate</u>				
Shortage	5	(0.8)	11	(1.6)
Excess	14	2.4	0	-
No Variance	1	-	9	-
Net	20	1.5	20	(0.9)
<u>Graduate and Undergraduate</u>				
Shortage	15	(3.1)	35	(3.1)
Excess	35	3.1	0	-
No Variance	3	-	18	-
Net	53	1.2	53	(2.1)
<u>Graduate Only</u>				
Shortage	0	-	3	(1.3)
Excess	6	3.8	-	-
No Variance	0	-	3	-
Net	6	3.8	6	(0.7)
<u>All Combined</u>				
Shortage	20	(2.5)	49	(2.7)
Excess	55	3.7	0	-
No Variance	4	-	30	-
Net	79	1.6	79	(1.7)

Table 7
Full Time Faculty

	Accreditation Basis		Perceived Needs	
	<u>% Schools</u>	<u>Total Full Time</u>	<u>% Schools</u>	<u>Total Full Time</u>
<u>Undergraduate</u>				
Shortage	25%	(4)	55%	(18)
Excess	70%	34	-	-
No Variance	5%	-	45%	-
Net		<u>30</u>		<u>(18)</u>
<u>Graduate and Undergraduate</u>				
Shortage	28%	(46)	66%	(109)
Excess	66%	108	-	-
No Variance	6%	-	34%	-
Net		<u>62</u>		<u>(109)</u>
<u>Graduate Only</u>				
Shortage	-	-	50%	(4)
Excess	100%	23	-	-
No Variance	-	-	50%	-
Net		<u>23</u>		<u>(4)</u>
<u>All Combined</u>				
Shortage	25%	(50)	62%	(131)
Excess	70%	165	-	-
No Variance	5%	-	38%	-
Net		<u>115</u>		<u>(131)</u>

Table 8

Full Time Faculty

	Accreditation Basis		Perceived Needs	
	% Schools	Range Full Time	% Schools	Range Full Time
<u>Undergraduate</u>				
Shortage	25%	(0.3)-(2.3)	55%	(1)-(3)
Excess	70%	0.7 - 4.7	-	
No Variance	5%		45%	
<u>Graduate and Undergraduate</u>				
Shortage	28%	(0.4)-(9.2)	66%	(1)-(9)
Excess	66%	0.5 - 7.3	-	
No Variance	5%		34%	
<u>Graduate Only</u>				
Shortage	-	-	50%	(1)-(2)
Excess	100%	0.2 - 7.0	-	
No Variance	-		50%	
<u>All Combined</u>				
Shortage	25%	(0.3)-(9.2)	62%	(1)-(9)
Excess	70%	0.2 - 7.3	-	
No Variance	5%		38%	

Table 9

Doctorates

	Accreditation Basis		Perceived Needs	
	No. Schools	Average Doctorates	No. Schools	Average Doctorates
<u>Undergraduate</u>				
Shortage	13	(2.8)	19	(2.5)
Excess	7	1.8	0	-
No Variance	0	-	1	-
Net	20	(1.2)	20	(2.4)
<u>Graduate and Undergraduate</u>				
Shortage	27	(3.0)	42	(3.7)
Excess	24	3.3	0	-
No Variance	2	-	11	-
Net	53	(0.1)	53	(2.9)
<u>Graduate Only</u>				
Shortage	0	-	4	(1.3)
Excess	6	2.2	0	-
No Variance	0	-	2	-
Net	6	2.2	6	(0.8)
<u>All Combined</u>				
Shortage	40	(3.0)	65	(3.2)
Excess	37	2.8	0	-
No Variance	2	-	14	-
Net	79	(0.2)	79	(2.6)

Table 10

Doctorates

	Accreditation Basis		Perceived Needs	
	% Schools	Total Doctorates	% Schools	Total Doctorates
<u>Undergraduate</u>				
Shortage	65%	(36)	95%	(48)
Excess	35%	13	-	-
No Variance			5%	-
Net		(23)		(48)
<u>Graduate and Undergraduate</u>				
Shortage	51%	(82)	79%	(154)
Excess	45%	79	-	-
No Variance	4%		21%	-
Net		(3)		(154)
<u>Graduate Only</u>				
Shortage	-	-	67%	(5)
Excess	100%	13	-	-
No Variance	-	-	33%	-
Net		13		(5)
<u>All Combined</u>				
Shortage	51%	(118)	82%	(207)
Excess	47%	105	-	-
No Variance	2%	-	18%	-
Net		(13)		(207)

Table 11
Doctorates

	Accreditation Basis		Perceived Needs	
	% Schools	Range Doctorates	% Schools	Range Doctorates
<u>Undergraduate</u>				
Shortage	65%	(0.6)-(3.2)	95%	(1)-(7.5)
Excess	35%	0.4 - 4.3	-	
No Variance			5%	
<hr/>				
<u>Graduate and Undergraduate</u>				
Shortage	51%	(0.3)-(15.8)	79%	(1)-(11)
Excess	45%	0.1 - 12.3	-	
No Variance	4%		21%	
<hr/>				
<u>Graduate Only</u>				
Shortage	-		67%	(1)-(2)
Excess	100%	0.1 - 6.0	-	
No Variance	-		33%	
<hr/>				
<u>All Combined</u>				
Shortage	51%	(0.3)-(15.8)	82%	(1)-(11)
Excess	47%	0.1 - 12.3	-	
No Variance	2%		18%	