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# TRENDS IN NON-TENURE-ELIGIBLE ACCOUNTING FACULTY, 1993-2004

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A REPORT OF THE AMERICAN ACCOUNTING ASSOCIATION

• FEBRUARY 2, 2009 •

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A REPORT OF THE AMERICAN ACCOUNTING ASSOCIATION

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FEBRUARY 2, 2009



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## FOREWORD

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Recently the American Accounting Association (AAA) and American Institute of Certified Public Accountants (AICPA) co-sponsored a report, *Accounting Faculty in U.S. Colleges and Universities: Status and Trends, 1993–2004* (February, 2008). It immediately spurred important discussion among accounting educators and practitioners, and became part of the Advisory Committee on the Audit Profession's testimony to the U.S. Department of the Treasury. Designed as a companion piece with other recent studies, this report is intended to expand our understanding of the supply chain in accounting education. A number of articles and papers discuss tenure-track accounting faculty and accounting doctoral students, but limited information is available on the role of faculty in non-tenure-eligible (NTE) positions in institutions in the United States. This analysis looks at status and trends for NTE faculty in accounting, and like its companion report on tenure-track faculty, does so within the context of the larger higher education environment in the U.S. today.

Given their growing prominence in educating undergraduate accounting students, and increasing proportion in accounting faculties, it is important to better understand these members of the academic community. The National Center for Education Statistics (NCES) reports that the proportion of full-time faculty off the tenure track has surged to 21% since the mid-80s (Gravois, 2006), and Mayra Besosa and Marc Bousquet, Co-chairs of the AAUP Committee on Contingent Faculty and the Profession, note almost half of all U.S. faculty now hold part-time appointments. In 2008 the recommendations of the U.S. Department of the Treasury's Advisory Committee on the Auditing Profession urged the academy to: "Ensure a sufficiently robust supply of qualified accounting faculty to meet demand for the future and help prepare new entrants to the profession to perform high quality audits," and "Develop and maintain consistent demographic and higher education program profile data." Given growing numbers of NTE faculty in accounting, rising enrollments, and declining numbers of faculty positions, it is critical that we understand trends for NTE faculty and their developing role in accounting education.

With those interests in mind, we again asked David W. Leslie, Chancellor Professor Emeritus of Education, The College of William and Mary, to lead our study. David has a distinguished career in demographic analysis extending across all levels of education. His recent report, *The Reshaping of America's Academic Workforce*, for TIAA-CREF where he is an Institute Fellow, has been frequently quoted in the mainstream press. Much of his analysis for that report used the National Study of Postsecondary Faculty (NSOPF) database, which is also the basis of data for this report. Another recent project, undertaken for the Association of Governing Boards of Colleges and Universities, identifies best practices in *The New Ethics of Trusteeship: How Public College and University Trustees Can Meet Higher Education Public Expectations*. In the Fall of 2007, Leslie presented findings from the AAA/AICPA sponsored project *Accounting Faculty in U.S. Colleges and Universities: Status and Trends, 1993–2004*, during testimony to the Advisory Committee on the Audit Profession to the U.S. Treasury Department in Washington, D.C. The Advisory Committee, chaired by former Securities and Exchange Commission (SEC) Arthur Levitt and former SEC Chief Accountant Don Nicholiason, was chartered to consider and develop recommendations relating to the sustainability of the auditing profession including implications for education and preparation of new practitioners.

It is the continual pursuit of the AAA to add value to the accounting community by taking a view from outside the accounting environment and providing a context in which to better understand our current situation, allowing us to better forecast challenges and opportunities for the future. The AAA thanks David Leslie for the continued energy and creativity he brings to understanding accounting education. David would like to thank Bruce Behn, and AAA Executive Committee members Shyam Sunder, Dave Burgstahler, and Nancy Bagranoff for their review and comments during completion of this report.

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## EXECUTIVE SUMMARY

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In the 2008 American Accounting Association (AAA) study of full-time accounting faculty, it was found that the field faces substantial conflicting pressures: rising enrollments and declining numbers of faculty. In the broader academic labor market, escalating costs associated with long-term obligations to tenured faculty have pressed institutions to substitute part-time and shorter-term full-time instructional faculty for traditional tenure-eligible positions. Without the prospect of a sufficient supply of qualified Ph.D. faculty, accounting programs have met at least some of the demand by increasing their reliance on part-time and non-tenure-eligible (NTE) full-time faculty.

This report describes the trends in characteristics and employment of non-tenure-eligible accounting faculty relying on survey responses to the National Study of Postsecondary Faculty administered in 1993 and 2004.

During the study period, accounting *lost both tenure-eligible and non-tenure-eligible positions*. The proportion of non-tenure-eligibles (NTEs) in accounting rose from 59 percent to 62 percent. Accounting and other business fields are more dependent on non-tenure-eligible faculty than the national average, but “other business fields” have tended to increase their reliance on non-tenure-eligible faculty at a slightly faster rate than either Accounting or all other fields.

Women were found to be an increasing proportion of all NTE accounting faculty. Non-tenure-eligible faculty in accounting aged at a comparatively faster rate than those in other fields, reinforcing conclusions in the earlier report on tenure-eligible faculty that the field appears in serious need of replacement by a younger cohort. Non-tenure-eligible accounting faculty remained predominantly white. The proportion of black non-tenure-eligible accounting faculty nearly doubled from 1993 to 2004, although the number remained small. The proportion of accounting faculty reporting Hispanic identity declined to negligible numbers.

Increasingly, the majority of NTE faculty in accounting hold a master’s degree as their highest, while there has been a small decrease in the percentage of NTE accounting faculty holding the Ph.D. or first professional degree. Most NTE accounting faculty hold other jobs, and many are paid more in those jobs than are full-time tenure-track faculty.

Combining inflated pay, hours worked per week, and student credit hours generated per faculty member, an index of productivity shows a greater decline among part-time NTE accounting faculty than other fields. Full-time faculty are shouldering an increasing workload without a commensurate increase in pay. Part-time faculty are demanding (and getting) higher pay while teaching fewer students. *These trends suggest that the demand for accountants in the broader employment market seems to be attracting too many prospective faculty to other, more lucrative jobs.*

The existing work force and models for attracting and holding faculty appear insufficient to meet the demand for the next generation of practicing accountants and for replacements of a rapidly aging faculty.



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## INTRODUCTION

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In the earlier American Accounting Association (AAA) study of full-time accounting faculty (Leslie, 2008), it was found that the field faces substantial conflicting pressures: rising enrollments and declining numbers of faculty. A decline of about 13 percent in the number of accounting faculty occurred during the decade preceding 2004, while undergraduate enrollment increased by over 12 percent during the same period and “almost 19 percent” more between 2004 and 2008 (AICPA, 2008). Further analysis suggested a particularly critical pipeline (or replacement) problem: The number of accounting faculty over the age of 55 increased *while the number of accounting faculty under the age of 40 declined by half* during the 1993–2004 period. It was estimated that the average of 140 new Ph.D.s in accounting per year would be insufficient to replace the estimated 500 retirements per year in the foreseeable future. In addition, new accounting faculty under age 41 were found to be paid more, on average, than those over age 41, a clear signal that demand for accounting faculty had begun to exceed the available supply. This shortage has apparently resulted in an escalating workload, especially for faculty at research and doctoral universities. Without the prospect of a sufficient supply of qualified Ph.D. faculty, accounting programs have met at least some of the demand by increasing their reliance on part-time and non-tenure-eligible (NTE) full-time faculty.

In the broader academic labor market, escalating costs associated with long-term obligations to tenured faculty have pressed institutions to substitute part-time and shorter-term full-time instructional faculty for traditional tenure-eligible positions. (This trend and its impact on academic freedom was recently acknowledged by Roger Bowen, former president of the American Association of University Professors. See Bowen, 2008.)

Parsad and Glover (2002) showed that between 1992 and 1998, the proportion of full-time faculty on the tenure track declined, while the proportion in non-tenure-eligible positions increased. A more recent National Center for Education Statistics (NCES) report was summarized (Gravois, 2006) this way: “The percentage of part-timers in the professoriate, which climbed throughout the late 1980s and early 90s, has held steady in recent years. At the same time, the proportion of full-time faculty members off the tenure track has surged (to 21 percent of all faculty) since the mid-80s.” Chronister and Baldwin (2001) have described characteristics and work patterns of non-tenure-eligible faculty who hold full-time positions in their book, *Teaching without Tenure*.

Part-time faculty, who are almost universally ineligible for tenure (Gappa and Leslie, 1993), have assumed an increasing proportion of the teaching load among American colleges and universities in the past few decades—to the point that they now constitute over 41 percent of all instructional faculty. Most individual disciplines have also experienced an increased reliance over the past two decades on full-time instructional faculty who work without benefit of tenure (or even eligibility for tenure). “Non-tenure-eligible” (NTE) faculty, as they have come to be known, work in a variety of capacities: teaching, conducting research, and providing outreach and other services. This report focuses primarily on NTE faculty, both full- and part-time, in the field of accounting who do not hold and are not eligible for tenure. Their employment is “contingent” on short-term contracts, usually of one semester or one year in duration.

Patterns of faculty employment vary widely among research or doctoral universities, four-year non-doctoral universities, and two-year institutions. Although part-time NTE faculty hold

63.7 percent of all teaching jobs in two-year institutions, they hold only 24.8 percent in research and doctoral universities. These patterns also vary widely among disciplines. Only about 2 percent of biological science positions in research universities are held by part-time faculty but close to 80 percent of all teaching positions in art and education are held by part-time faculty.

This report draws on data available online from the National Study of Postsecondary Faculty (NSOPF) administered by the National Center for Education Statistics (NCES) to describe and analyze the trends in characteristics and employment of non-tenure-eligible accounting faculty (both full- and part-time) between 1993 and 2004. (“Non-tenure-eligible” faculty answered the NSOPF survey question about their tenure status by indicating one of these alternatives: “Not on tenure track,” “No tenure system for my faculty status,” or “No tenure system at institution.”)

This report describes the demographic characteristics, income, employment profile (because most part-time faculty have other jobs), teaching loads, and sources of satisfaction of non-tenure-eligible (NTE) accounting faculty. Because faculty vary in their characteristics, work patterns, and career paths by discipline, the raw statistics on any given discipline should be interpreted in context (Schuster and Finkelstein, 2006). I will also try to address this question: In what ways is accounting similar to or different from other disciplines in its employment of non-tenure-eligible faculty? I will compare NSOPF survey data for accounting faculty with data on non-tenure-eligible faculty in all other business disciplines (aggregated) as well as with non-tenure-eligible faculty in all other fields (also aggregated). I will also compare data from the 1993 and 2004 “NSOPF” surveys to establish trends.

This report is intended to be a supplement and companion to an earlier AAA study: *Accounting Faculty in U. S. Colleges and Universities: Status and Trends, 1993–2004*.

The principal question facing the accounting discipline is whether the existing number of faculty, and the accompanying terms of employment (pay, workload, tenure eligibility, full-versus part-time, etc.) will be sufficient to meet rising student demand.

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<sup>1</sup> NSOPF methodology is described in the Appendix. NSOPF data do not include graduate assistants, who may carry substantial portions of the undergraduate teaching responsibility in some fields, especially at research and doctoral universities. I distinguish at several points between faculty with “instructional responsibilities” and “all” faculty. In 2004, about 400 (less than 4 percent) of all non-tenure-eligible accounting faculty reported no instructional duties. I included non-instructional faculty in the first part of this report on the broader census of all faculty because they typically hold administrative or research responsibilities and should probably be considered a part of the work force. Footnote 3 indicates where I have changed the frame of reference to only those faculty holding instructional responsibilities.

## TRENDS IN THE “CENSUS” OF NON-TENURE-ELIGIBLE FACULTY

In this section, trends in the overall number<sup>2</sup> of faculty are presented, as well as trends according to tenure eligibility and among types of institutions (four-year and two-year).

As reported in the earlier study, the total number of faculty in accounting declined between 1993 and 2004 (Table 1, Panel A), while the total number of faculty in other fields increased on the average (Table 1, Panels B and C). This is entirely consistent with trends described by Fogarty and Markarian: “Accounting seems to be either alone in its recent decline, or more extreme in that result than other business areas” (2007, 155). Figure 1 illustrates the changes.

From 1993 to 2004, the proportion of all faculty in accounting who were tenured or on the tenure track fell from 41 percent to 38 percent (Table 2). These trends are almost precisely consistent with trends in other business fields and “all other” fields—in the aggregate. However, accounting differed in that the proportion of faculty with tenure or eligible for it actually increased at research and doctoral institutions.

During the same period of time, the proportion of non-tenure-eligibles (NTEs) in accounting (those full-time faculty not on the tenure track plus part-timers, *virtually none of whom are tenure-eligible*) rose from 59 percent to 62 percent (Table 3).

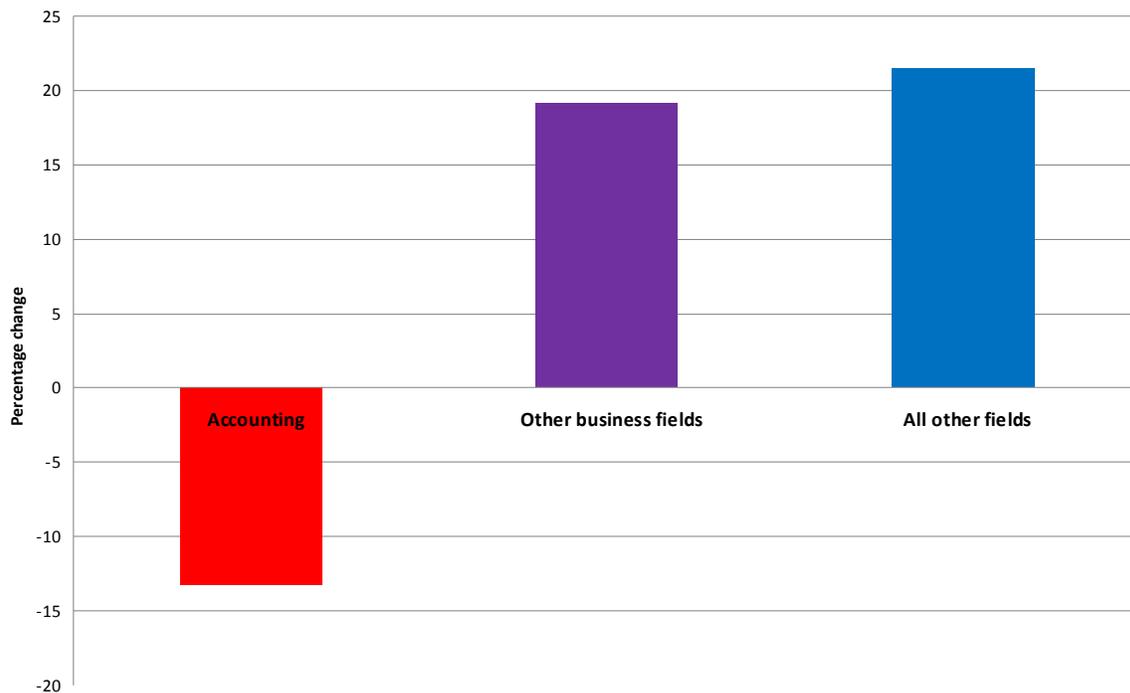
**TABLE 1**  
**Total Number of Faculty by Type of Institution, 1993–2004**

	1993	2004	Rate of Change
<b>Panel A: Accounting</b>			
Research/Doctoral	4501	4100	-9%
4-Year	7400	6806	-8%
2-Year	8400	6800	-19%
Total	20301	17706	-13%
<b>Panel B: Other Business</b>			
Research/Doctoral	13000	19900	+44%
4-Year	20600	32600	+49%
2-Year	25701	17900	-39%
Total	59301	70400	+19%
<b>Panel C: All Other Fields</b>			
Research/Doctoral	327627	403503	+23%
4-Year	260100	365200	+40%
2-Year	330000	347300	+5%
Total	917727	1116003	+22%

<sup>2</sup> Numbers generated for these tables are from the National Center for Education Statistics’ Data Analysis System (DAS) for the National Survey of Postsecondary Faculty. I have typically rounded tabulations of faculty counts to whole numbers and included some author-generated extrapolations or combinations of the raw DAS data. NCES weights raw survey data to provide population estimates, which are reported here. Proportions may differ slightly from those in the earlier report; I “entered” the NSOPF Data Analysis System in a different way in compiling the data for this report, which may have introduced a slight variation in application of weighting by the DAS to reflect non-responses to some survey items. None of these variations appear consequential.

Although the number of accounting faculty declined during this period, the proportion of accounting faculty who were tenured (or eligible for tenure) at research and doctoral universities rose (Table 2). This trend was counter to the general trend toward declines in the proportion of faculty tenured or eligible. Conversely, the proportion of faculty NOT eligible for tenure (including both full- and part-timers) rose in all other fields, except for the case of accounting faculty at research and doctoral universities. Note that the greatest decline in tenured and tenure-eligible positions occurred among the four-year, non-doctoral institutions (comprehensive,

**FIGURE 1**  
Percentage Change in Total Number of Faculty, 1993 –2004



**TABLE 2**  
Proportion of Faculty Tenured or Eligible by Type of Institution, 1993–2004

	1993	2004	Change
<b>Panel A: Accounting</b>			
Research/Doctoral	0.57	0.65	+0.08
4-year	0.53	0.38	-0.15
2-year	0.23	0.22	-0.01
<b>Panel B: Other Business</b>			
Research/Doctoral	0.66	0.52	-0.14
4-year	0.49	0.36	-0.13
2-year	0.26	0.25	-0.01
<b>Panel C: All Other Fields</b>			
Research/Doctoral	0.59	0.52	-0.07
4-year	0.52	0.36	-0.16
2-year	0.27	0.25	-0.02

master's, and liberal arts colleges). But it should be reemphasized that, proportions aside, the *number* of accounting faculty has declined across the board (Table 4 below).

Table 4 cross-tabulates tenure status with full- and part-time employment. The number of accounting faculty fell in all cells except that the number of part-timers eligible for tenure, although very small, was about 3 times higher in 2004 than in 1993. By 2004, the number of part-time accounting faculty was *higher* than the number of full-time accounting faculty. The trend toward increased reliance on part-time faculty in accounting is illustrated in Figure 2. The rate of increase in part-time faculty in accounting is less than that in other fields, but accounting relies more heavily on them than do other fields.

**TABLE 3**  
**Proportion of Faculty NOT Eligible for Tenure (NTE) by Type of Institution, 1993–2004**

	<u>1993</u>	<u>2004</u>	<u>Change</u>
<b>Accounting</b>			
Research/Doctoral	0.43	0.35	-0.08
4-year	0.47	0.62	+0.15
2-year	0.77	0.78	+0.01
Proportion of all faculty not eligible	0.59	0.62	+0.03
<b>Other Business</b>			
Research/Doctoral	0.34	0.48	+0.14
4-year	0.51	0.64	+0.13
2-year	0.74	0.75	+0.01
Proportion of all faculty not eligible	0.58	0.62	+0.04
<b>All Other Fields</b>			
Research/Doctoral	0.41	0.48	+0.07
4-year	0.48	0.64	+0.16
2-year	0.73	0.75	+0.02
Proportion of all faculty not eligible	0.56	0.62	+0.06

**TABLE 4**  
**Tenure Status of Accounting Faculty by Full- and Part-Time, 1993–2004**

	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total</u>
<b>1993</b>			
Tenured or eligible	8110	90	8200
Not eligible	2263	9837	12100
Total	10373	9927	20300
<b>2004</b>			
Tenured or eligible	6419	281	6700
Not eligible	2191	8709	10900
Total	8610	8990	17600

**TABLE 4A**  
**Proportional Change in Full- versus Part-Time Accounting Faculty, 1993–2004**

	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total</u>
Tenured or eligible	-0.21	+2.12	-0.18
Not eligible	-0.03	-0.11	-0.10
Total	-0.17	-0.09	-0.13

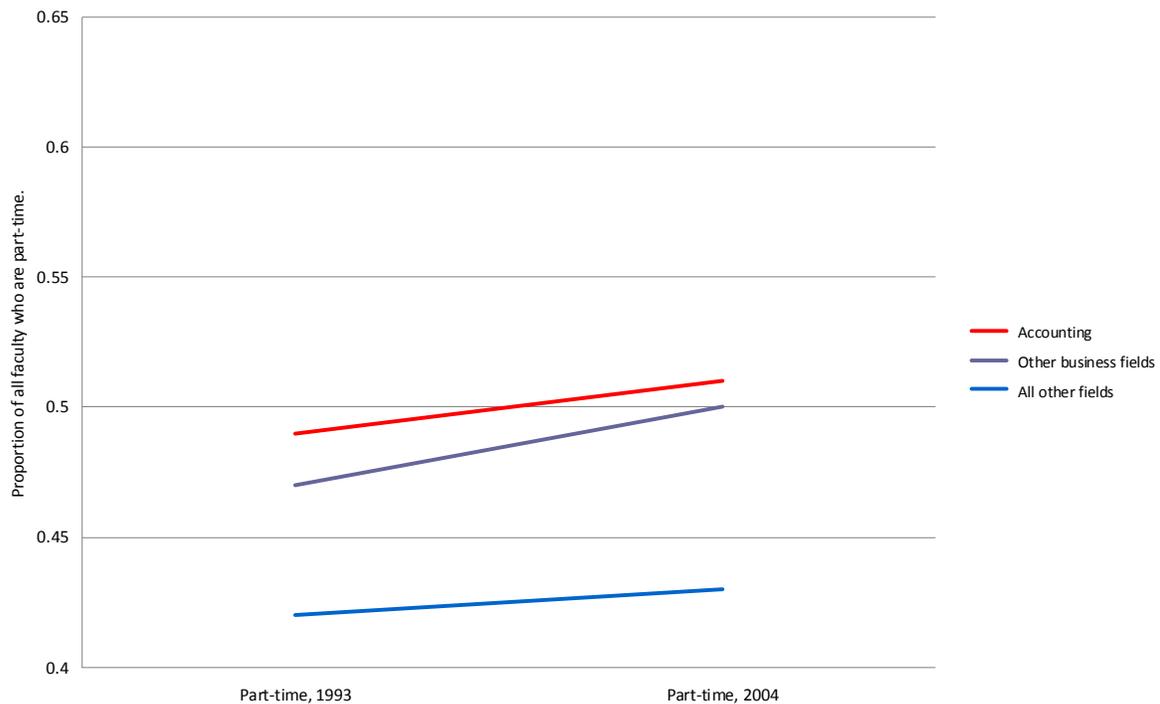
Turning to tenure eligible versus non-tenure-eligible faculty, these data confirm that, relative (Table 4A) to the total teaching work force in accounting, tenure eligible faculty have been displaced by non-tenure-eligibles, especially part-timers, albeit at a slower rate than among other disciplines.

Table 5 compares the trends in tenure status of all faculty, both full- and part-time, in accounting with “all other” business fields, as well as with the national population of faculty at all institutions. Figure 3 highlights the trend in non-tenure-eligible faculty by field. Table 5 and Figure 3 show data for ALL faculty (full- AND part-time) who are not eligible for tenure.

Accounting and other business fields are more dependent on non-tenure-eligible faculty than the national average, but “other business fields” have tended to increase their reliance on non-tenure-eligible faculty at a slightly faster rate than either accounting or all other fields.

Summarizing the trends, Figures 4 and 4A illustrate the losses in tenured and tenure-eligible accounting faculty among all but research and doctoral universities and the losses in non-tenure-eligible accounting faculty among research and doctoral universities and two-year institutions (community colleges). Four-year, non-doctoral universities employed *more* non-tenure-eligible faculty during this period.

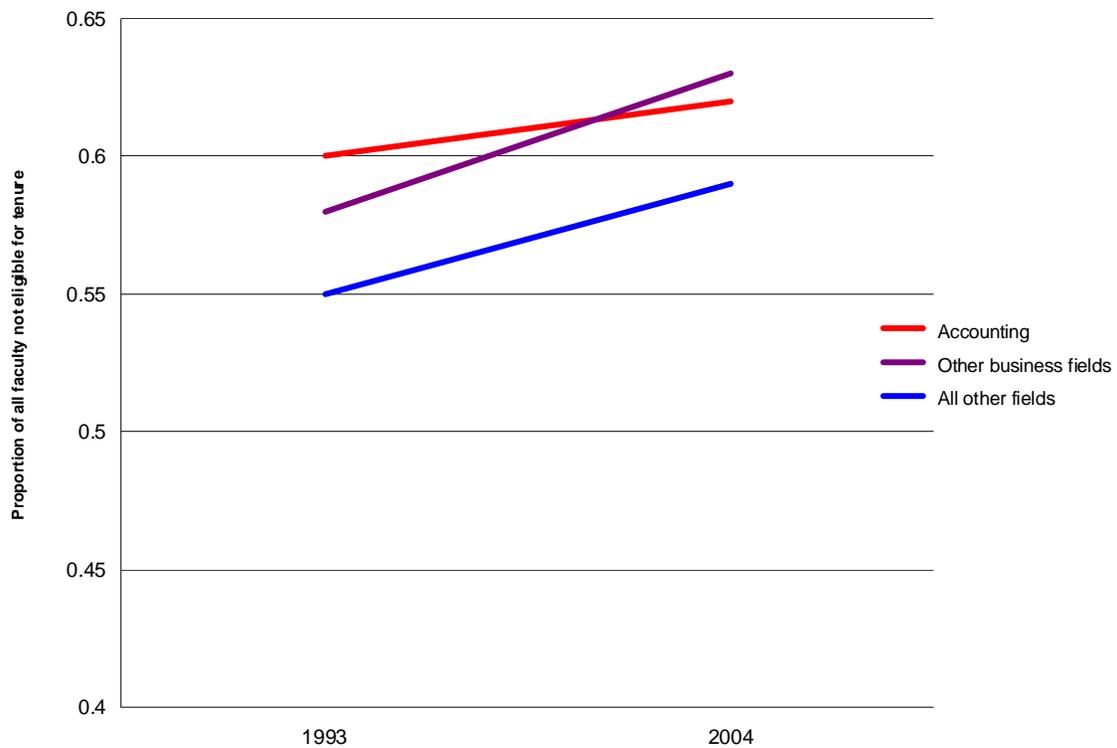
**FIGURE 2**  
**Trend in Proportion of All Faculty Who Are Part-Time, 1993–2004**



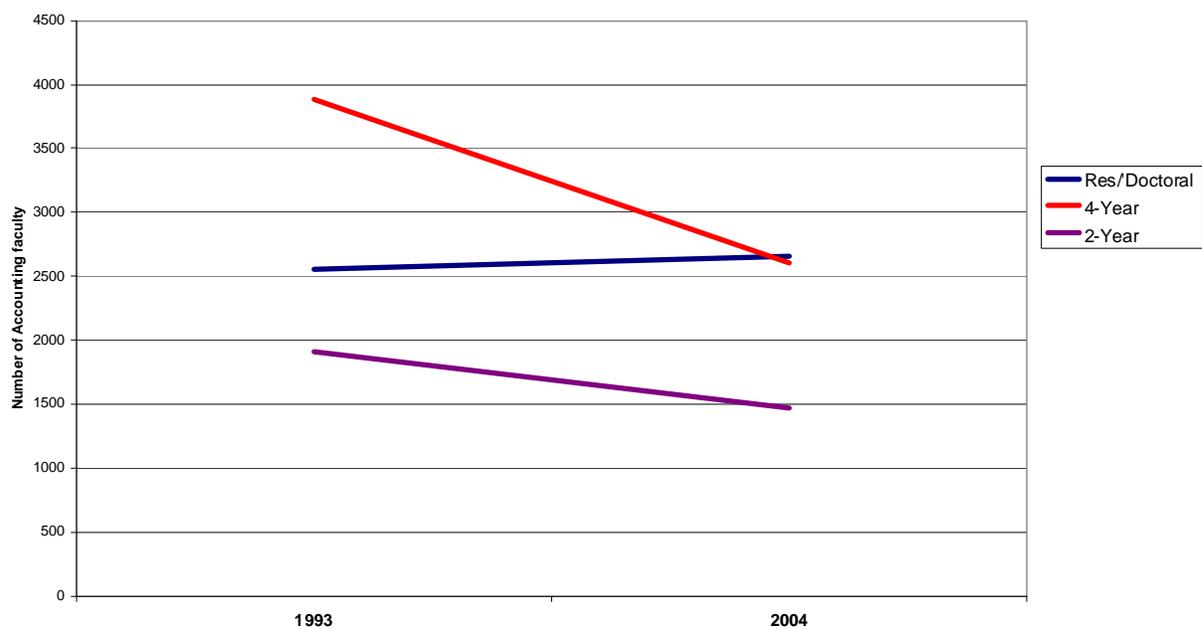
**TABLE 5**  
**Trend in Proportion of All Faculty Not Eligible for Tenure**

	<u>1993</u>	<u>2004</u>
Accounting	0.60	0.62
Other business fields	0.58	0.63
All other fields	0.55	0.59

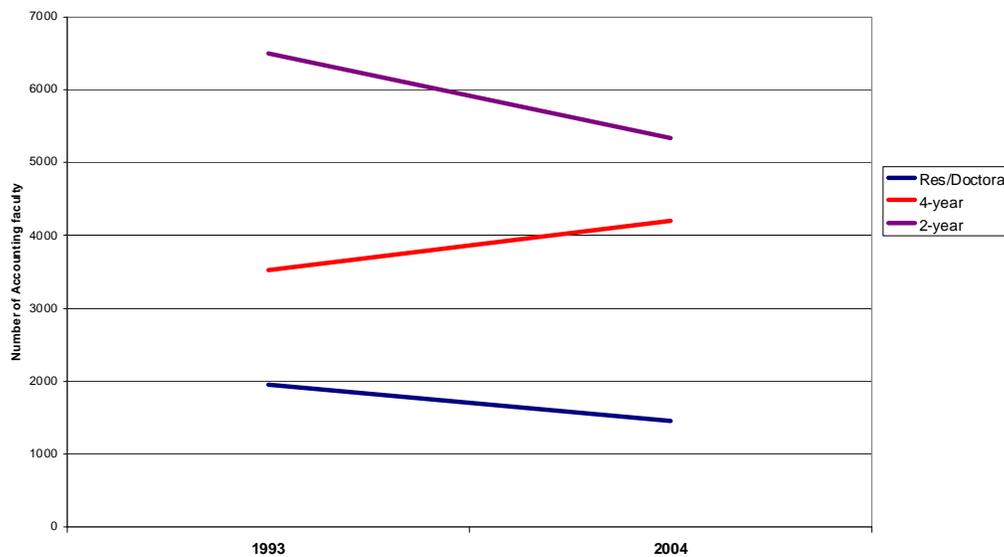
**FIGURE 3**  
**Proportion of All Faculty (Full- and Part-Time) Not Eligible for Tenure**



**FIGURE 4**  
**Trend in the Number of Accounting Faculty Eligible for Tenure by Type of Institution, 1993–2004**



**FIGURE 4A**  
**Trend in the Number of Accounting Faculty NOT Eligible for Tenure by Type of Institution, 1993–2004**



## Demographics of Non-Tenure-Eligible Instructional<sup>3</sup> Faculty

Gender, ethnicity, age, and level of highest degree all represent ways in which faculty differ from discipline to discipline. Other studies (Leslie, 2002, 2006, 2007) show that individual characteristics may also be associated with motivations and satisfactions related to faculty work and career.

*Gender.* Tables 6, 7, and 8 show the trend (1993–2004) in non-tenure-eligible (NTE) accounting faculty by gender. In the aggregate, the number of males (–1339) declined by over 6 times as much as the number of females (–210). By 2004, there were an estimated 353 more full-time women than in 1993. Women are an increasing proportion of all non-tenure-eligible accounting faculty, as shown in Figure 5, but this trend is mainly due to research/doctoral institutions as shown in Figure 5A.

*Marital status.* Accounting NTEs were somewhat anomalous in their marital status, according to the only usable data—from 2004. Table 9 shows that males were more likely to be married than females (consistent with the general pattern) but that males in accounting were substan-

**TABLE 6**  
**Total Number of Non-Tenure-Eligible Accounting Faculty by Gender, 1993**

	Male	Female	Percent Female	Total
Full-time	1447	853	37.1%	2300
Part-time	6420	2979	28.5%	9399
Total	7867	3832	32.8%	11699

<sup>3</sup> Analyses in the remainder of this report consider only *faculty with instructional responsibilities*; prior analyses were based on all faculty unless otherwise indicated.

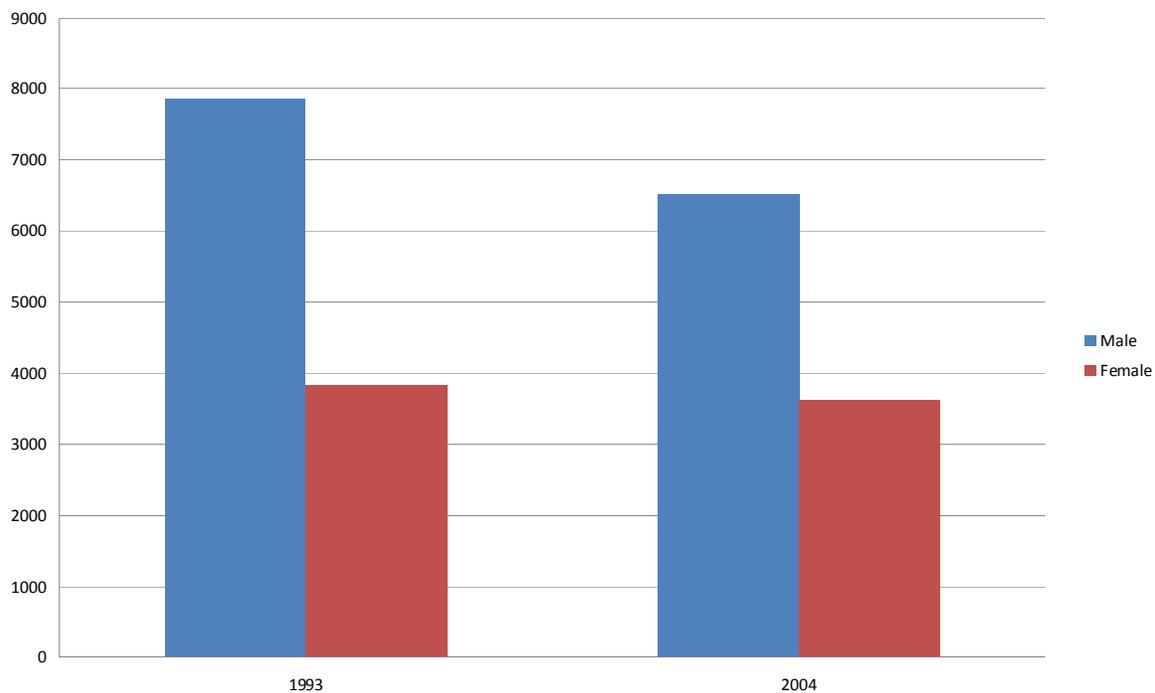
**TABLE 7**  
**Total Number of Non-Tenure-Eligible Accounting Faculty by Gender, 2004**

	<u>Male</u>	<u>Female</u>	<u>Percent Female</u>	<u>Total</u>
Full-time	944	1206	56.1%	2150
Part-time	5584	2416	30.2%	8000
Total	6528	3622	35.7%	10150

**TABLE 8**  
**Change in Number of Non-Tenure-Eligible Accounting Faculty, 1993–2004**

	<u>Male</u>	<u>Female</u>
Full-time	-503	+353
Part-time	-836	-563
Total	-1339	-210

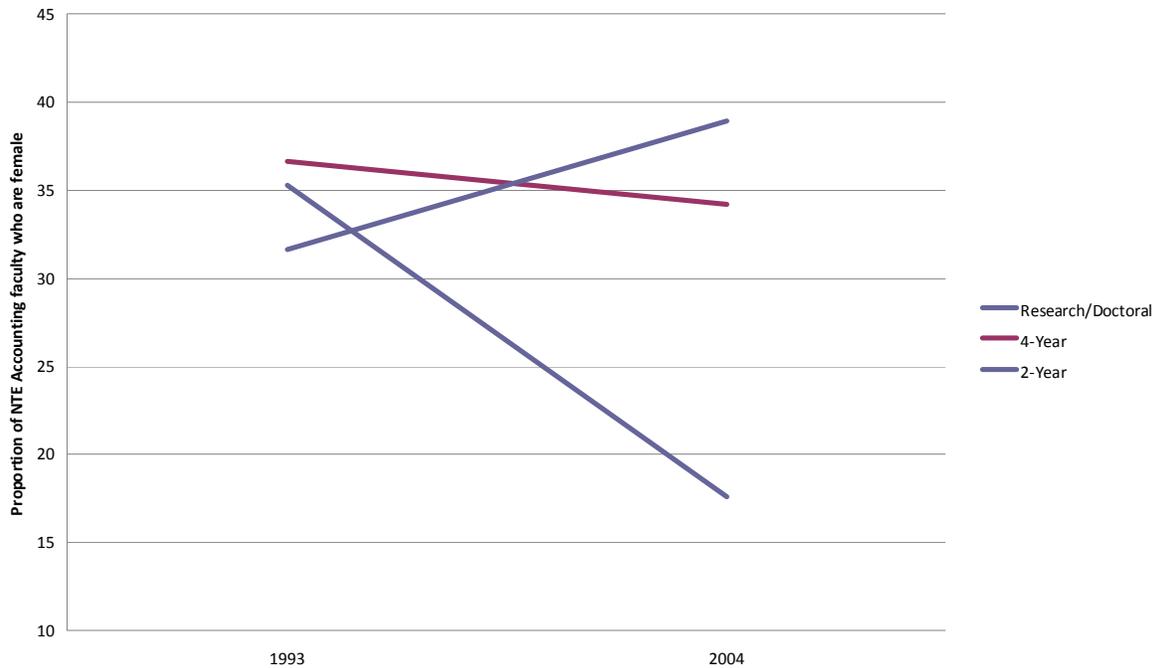
**FIGURE 5**  
**Number of Non-Tenure-Eligible Accounting Faculty by Gender, 1993–2004**



tially more likely to be married (almost universally so) than males in other fields. The reverse was true for females, who were less likely to be married than non-tenure-eligible faculty in other business fields and slightly less likely to be married than NTEs in all other fields. In fact, only slightly more than 2/3 of NTE females in accounting were married, compared to the very large majority (95.3 percent) of males.

*Age.* Non-tenure-eligible faculty, as a group, grew older (on the average) between 1993 and 2004 (Table 10). NTEs in accounting (both full- and part-time) aged at a comparatively faster rate than NTEs in other fields. Full-time NTEs in accounting were nearly 7 years older in 2004 (on average) than full-time NTEs in fields outside of business (Figures 6A and 6B).

**FIGURE 5A**  
**Proportion of Non-Tenure-Eligible Accounting Faculty Who Are Female**  
**by Type of Institution, 1993–2004**



**TABLE 9**  
**Percentage of (All) Non-Tenure-Eligible Faculty Who Were Married, 2004**

	<u>Male</u>	<u>Female</u>
Accounting	95.3	69.3
Other business	86.7	79.1
All other fields	78.2	72.5

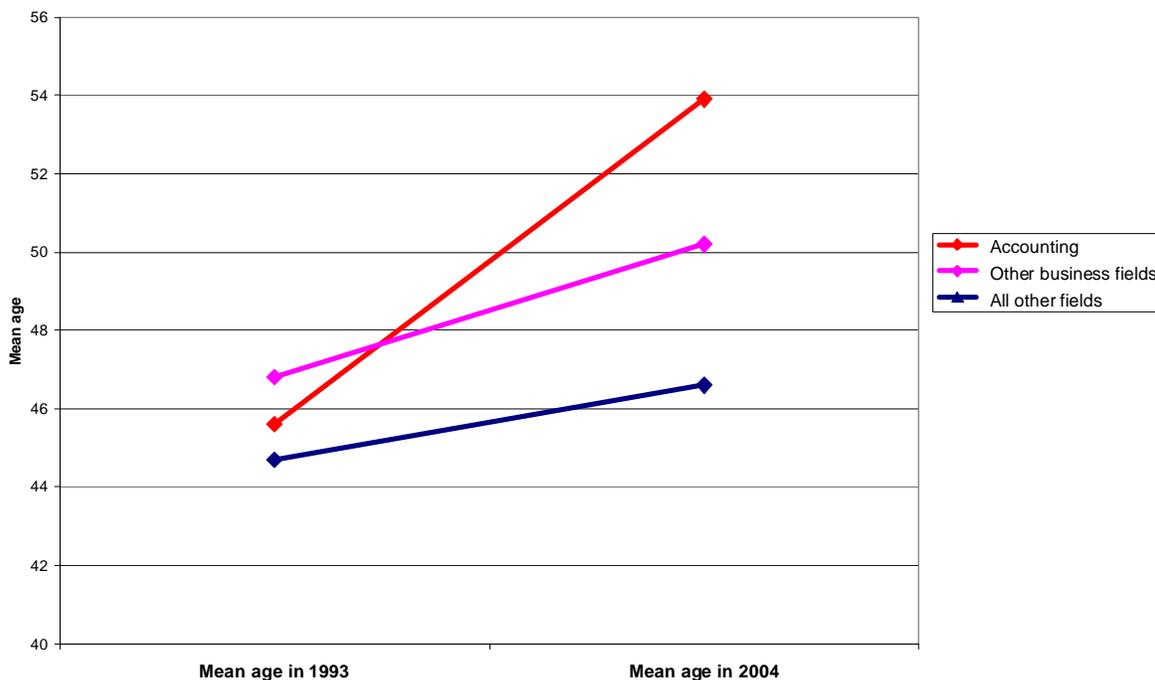
**TABLE 10**  
**Mean Age of NTE Faculty**

	<u>1993</u>	<u>2004</u>
<b>Full Time</b>		
Accounting	45.6	53.9
Other business	47.1	50.5
All other fields	44.9	46.9
<b>Part-time</b>		
Accounting	45.4	50.3
Other business	48.0	51.1
All other fields	45.3	49.2

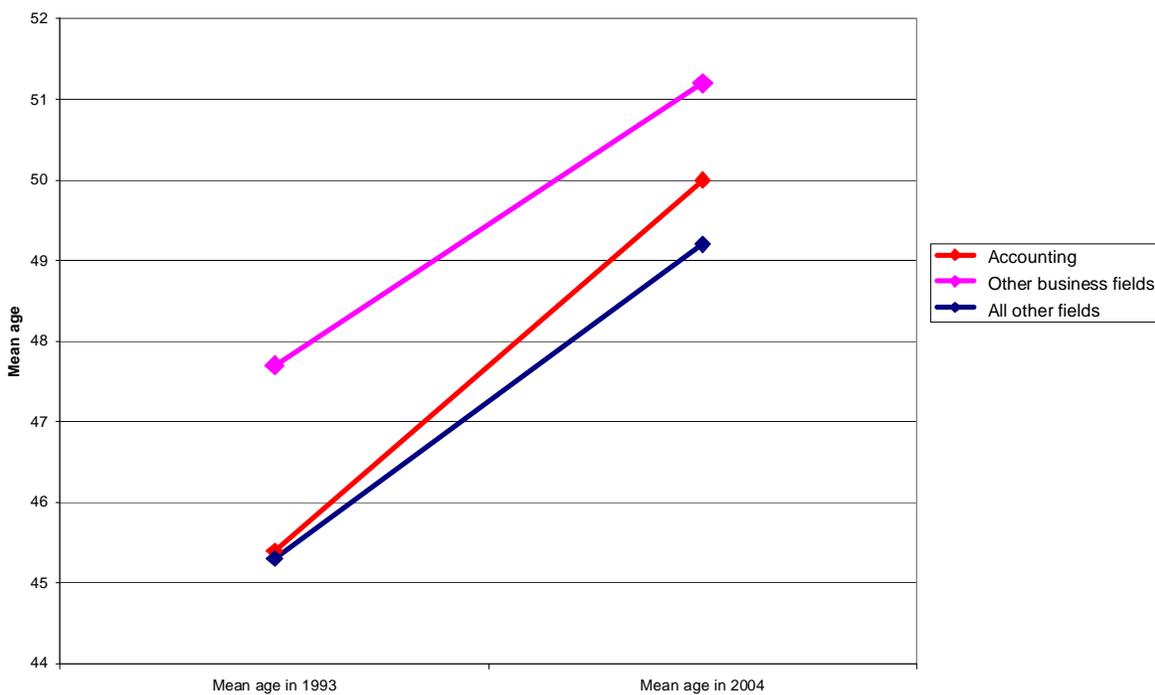
Coupled with the rate at which tenured accounting faculty are aging (Figure 7C), the field appears in serious need of replacements by a younger cohort group.

Figures 7A (full-time) and 7B (part-time) show the comparative age distribution of NTE accounting faculty between 1993 and 2004. In both cases, the mean age shifted upward, with more faculty in the older age ranges and fewer in the younger age ranges.

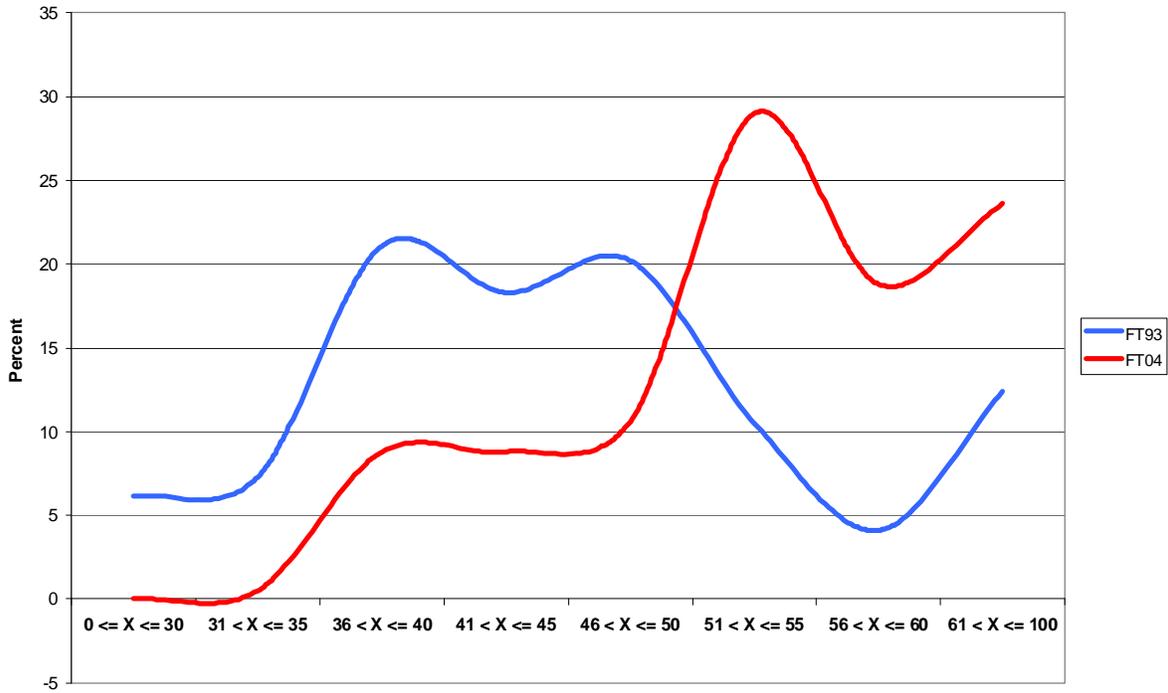
**FIGURE 6A**  
**Mean Age of Full-Time Non-Tenure-Eligible Faculty, 1993–2004**



**FIGURE 6B**  
**Mean Age of Part-Time Non-Tenure-Eligible Faculty, 1993–2004**



**FIGURE 7A**  
**Comparative Age Distribution, Full-Time Non-Tenure-Eligible Accounting Faculty, 1993–2004**



**FIGURE 7B**  
**Comparative Age Distribution of Part-Time Non-Tenure-Eligible Accounting Faculty, 1993–2004**

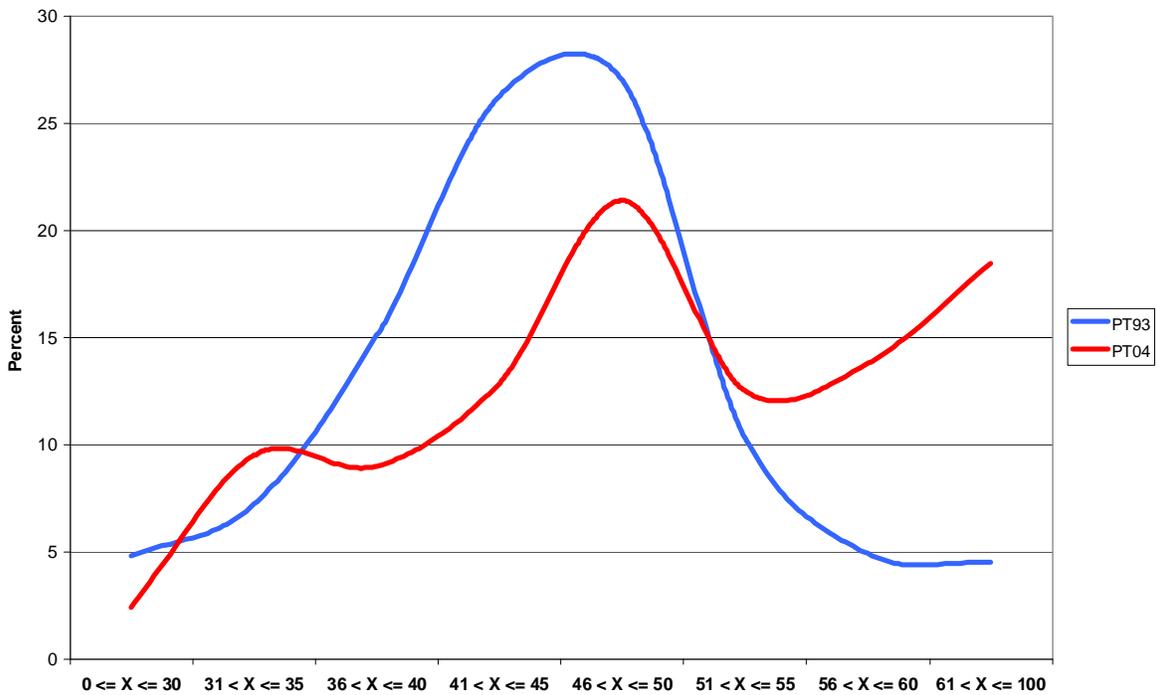
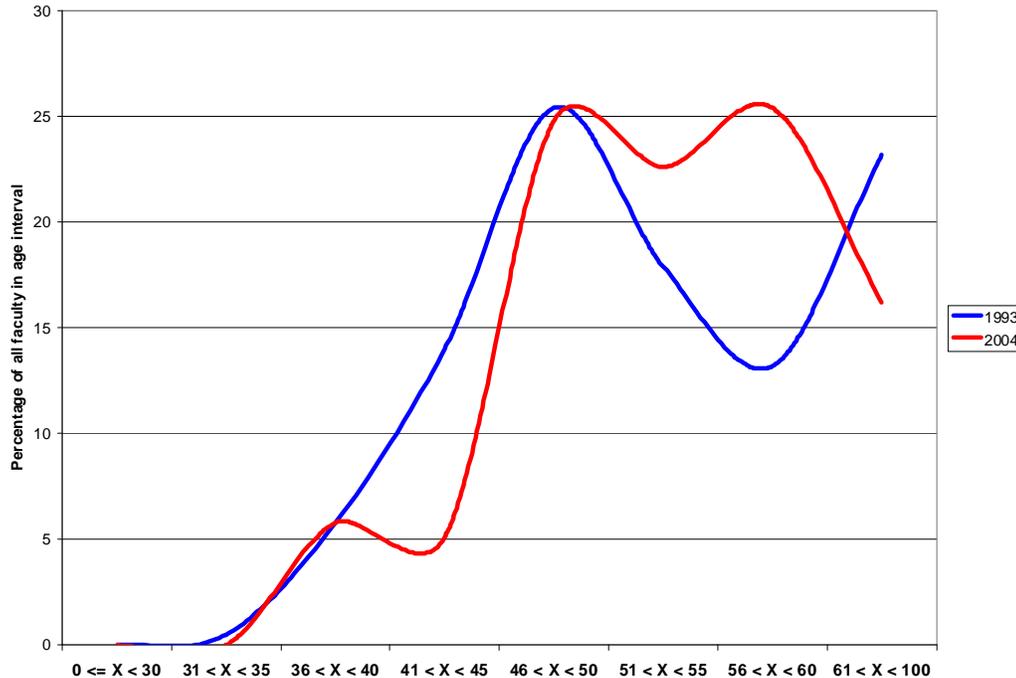


Figure 7C shows that the proportion of tenured accounting faculty age 61 and over fell between 1993 and 2004, indicating an accelerating pace of retirement. At the same time, the proportion of tenured accounting faculty between ages 56 and 60 nearly doubled from 13 percent to almost 26 percent.

*Ethnicity.* Notwithstanding a large increase (1993–2004) in the proportion of tenured or on-track accounting faculty who were Asian/Pacific Islander, non-tenure-eligible accounting faculty remained (proportionally, Table 11) predominantly white. The proportion of black non-tenure-eligible accounting faculty nearly doubled, although the number remained small. In both cases (tenure-eligible and not), the proportion of accounting faculty reporting Hispanic identity declined to virtually negligible numbers.

*Highest degree earned<sup>4</sup>.* The substantial majority of non-tenure-eligible faculty hold a master's degree, regardless of their teaching field (Table 12, Figures 8A, 8B, 8C). Accounting faculty follow

**FIGURE 7C**  
**Age Distribution of Tenured Accounting Faculty, 1993–2004**



**TABLE 11**  
**Race/Ethnicity of Accounting Faculty (in Percents) by Tenure Status, 1993–2004**

	<u>White</u>	<u>Black</u>	<u>Hispanic</u>	<u>Asian/Pacific Islander</u>
Tenured or on track				
1993	90.5	3.2	3.5	2.8
2004	77.6	4.2	0.5	17.7
Non-tenure track				
1993	89.5	4.7	3.2	2.6
2004	88.8	8.5	0.6	2.1

<sup>4</sup> NSOPF defined the LLB and JD degrees as “first professional degrees” in the 2004 surveys. The MBA was lumped with “master’s degrees.” The 1993 survey left the designation to respondents; the overall numbers are generally consistent with those from 2004.

this typical pattern, on the whole. They differed in that the percentage holding the master's degree increased faster than was the case with other fields. There was a consequent (but small) decrease in the percentage of NTE accounting faculty holding the Ph.D. or first professional degree. There was also a substantial decline in the percentage of NTE accounting faculty holding less than a master's degree among two-year institutions (Table 12A), but the numbers climbed slightly in research/doctoral and four-year non-doctoral institutions.

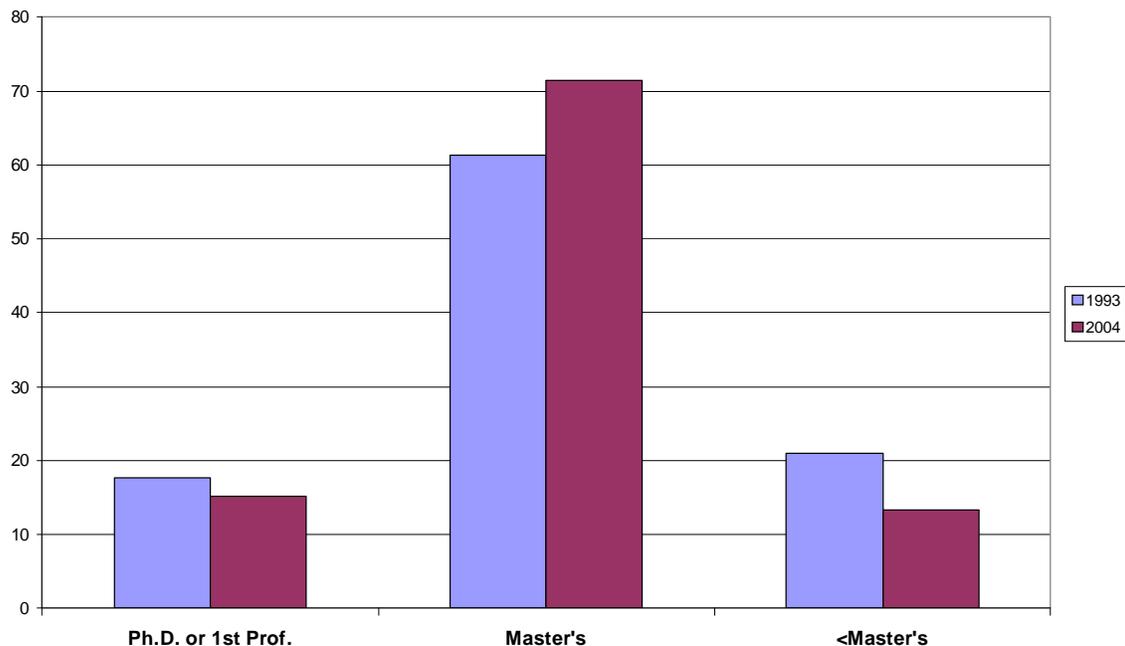
**TABLE 12**  
**Percentage of NTE Faculty Holding Highest Degree, 1993–2004**

	<u>Ph.D. or 1st Prof.</u>	<u>Master's</u>	<u>&lt;Master's</u>
<b>Accounting</b>			
1993	17.7	61.3	21.0
2004	15.1	71.5	13.4
<b>Other business</b>			
1993	18.8	61.4	19.8
2004	20.5	68.0	11.5
<b>All other fields</b>			
1993	30.8	50.3	18.9
2004	31.1	49.6	19.3

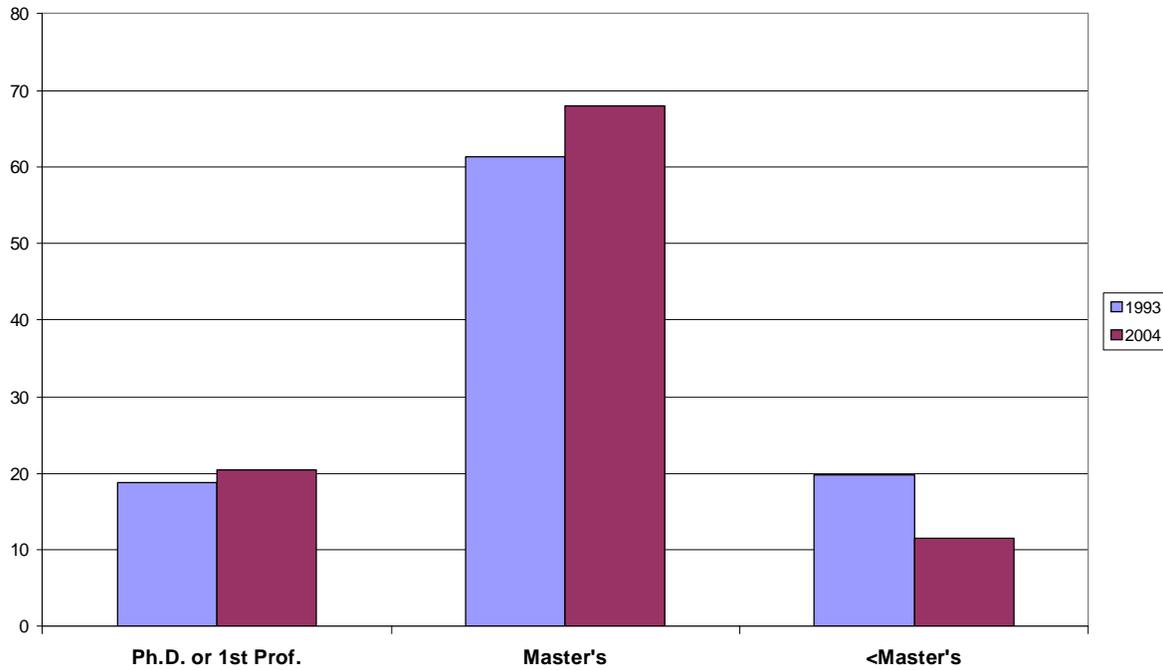
**TABLE 12A**  
**Number of NTEs in Accounting Holding Less than a Master's Degree  
by Type of Institution, 1993–2004**

	<u>1993</u>	<u>2004</u>	<u>Rate of Change</u>
Research/Doctoral	13.3	60.2	+3.56
4-year	425.0	446.9	+0.05
2-year	2009.7	860.1	-0.57

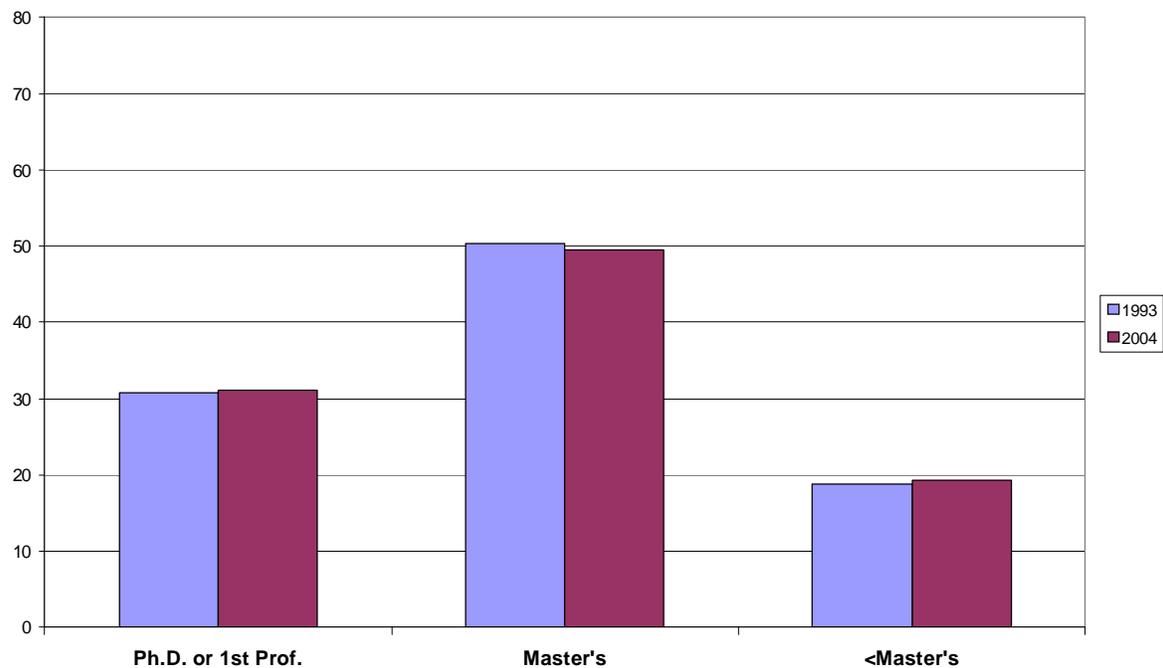
**FIGURE 8A**  
**Percentage of All Non-Tenure-Eligible Faculty Holding Indicated Highest Degree, 1993–2004**



**FIGURE 8B**  
**Percentage of the Other Non-Tenure-Eligible Business Faculty**  
**Holding Indicated Highest Degree, 1993–2004**



**FIGURE 8C**  
**Percentage of All Non-Business Non-Tenure-Eligible Faculty**  
**Holding Indicated Highest Degree, 1993–2004**



## Work and Career Variables

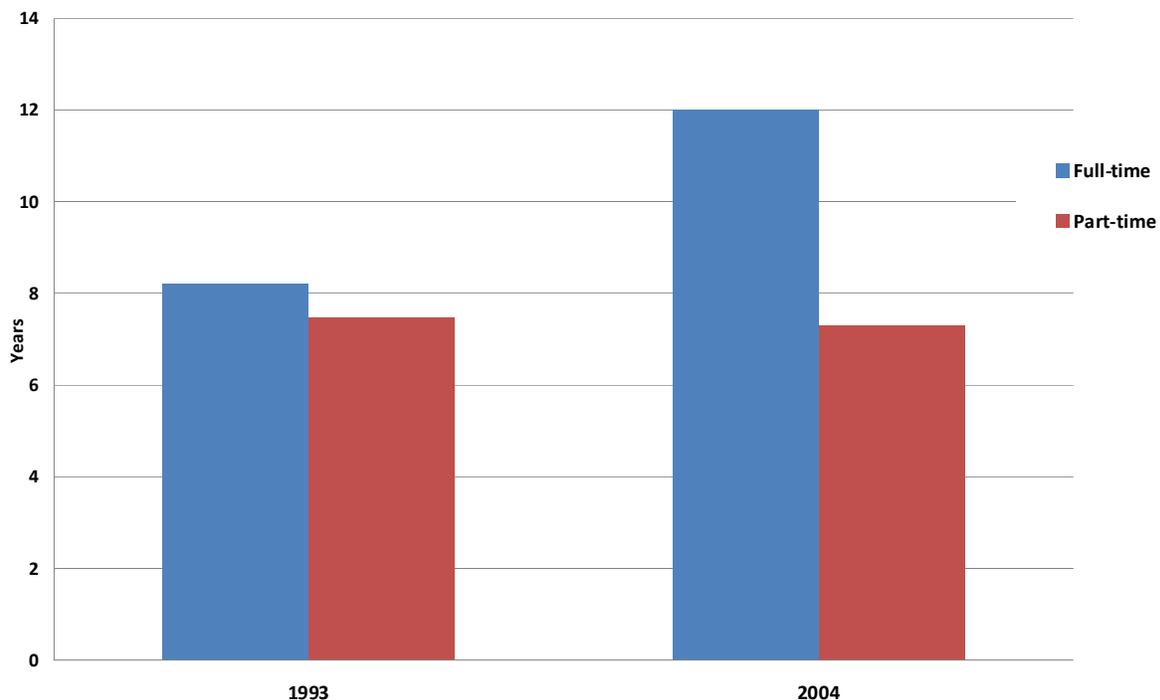
What non-tenure-eligible faculty do on the job and how their careers develop is the focus of this section.

*Length of time on job.* Generally, full-time non-tenure-eligible accounting faculty have held their current jobs longer than other non-tenure-eligible faculty (Table 13). The length of time they have held those jobs has also increased at a considerably faster rate than has been the case for other non-tenure eligible faculty. While part-time NTE accounting faculty have also typically held their jobs longer than others, the trend (Figure 9) is for them to hold them for slightly shorter periods on average.

**TABLE 13**  
Mean Number of Years NTE Faculty Have Held Their Current Job

	1993	2004
<b>Full Time</b>		
Accounting	8.2	12.0
Other business	7.5	8.6
All other fields	7.4	8.0
<b>Part-Time</b>		
Accounting	7.5	7.3
Other business	6.4	7.1
All other fields	5.8	6.7

**FIGURE 9**  
Mean Length of Time (in Years) Non-Tenure-Eligibles  
Have Held Their Current Teaching Jobs



*Other jobs.* Although data from NSOPF are limited and not consistent from one survey to the next, it is possible to estimate that about 40 percent of all NTE accounting faculty had other jobs in 1993, and that many more, about 80 percent, had other jobs in 2004.

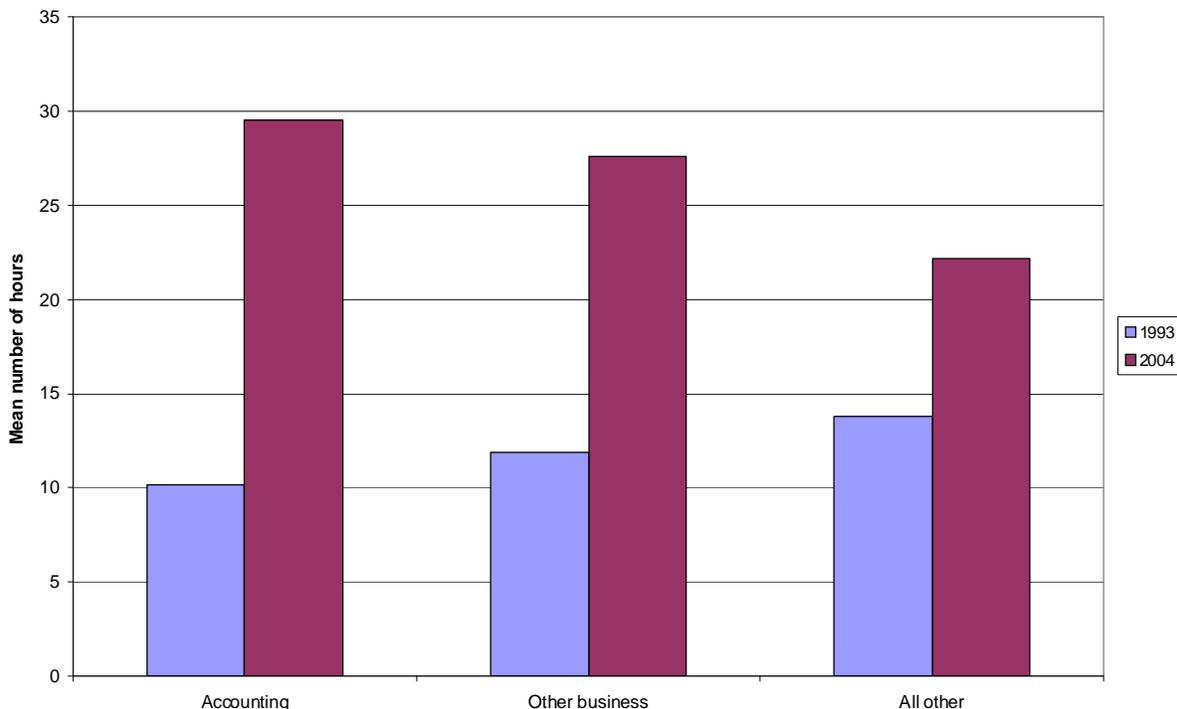
*Hours worked per week.* Part-timers appeared to be spending a dramatically expanded number of hours per week on other employment in 2004, consistent with the assumption that far more of them held other jobs (80 percent in 2004 as compared with 40 percent in 1993). Figure 10 indicates that they spent an average of nearly 30 hours per week on paid work not at their teaching institution (without specifying what kind of work or where). Coupled with the roughly 20-hour weeks they reported spending at their teaching jobs, part-time accounting faculty reported working roughly 50-hour weeks on average in 2004.

*Productivity.* How have the trends toward fewer faculty and rising enrollments affected patterns of faculty work? The data show that full-time NTEs in accounting taught an increasing number of classes (Figure 11A), while those in other fields taught fewer. They also produced more student credit hours (Figure 11C), while those in other fields produced roughly the same number (business) or fewer (all other fields).

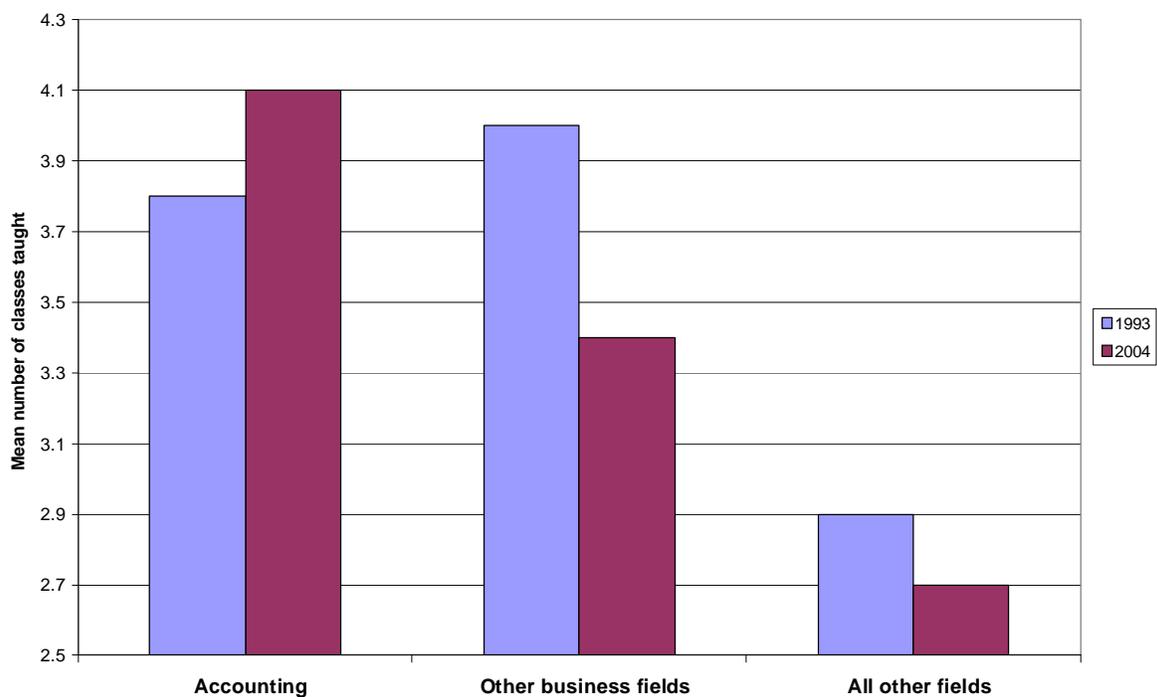
Part-timers in accounting taught fewer classes (Figure 11B) in 2004 than they did in 1993 and also produced fewer student credit hours (Figure 11D).

Tenured and tenure track faculty in accounting appear to be carrying an increasing instructional load as measured by student contact hours per week (Figure 11E), a slightly different measure than student credit hours, but one that probably reflects increasing class size, advising, and individualized instruction more effectively. Tenured and on-track accounting faculty showed

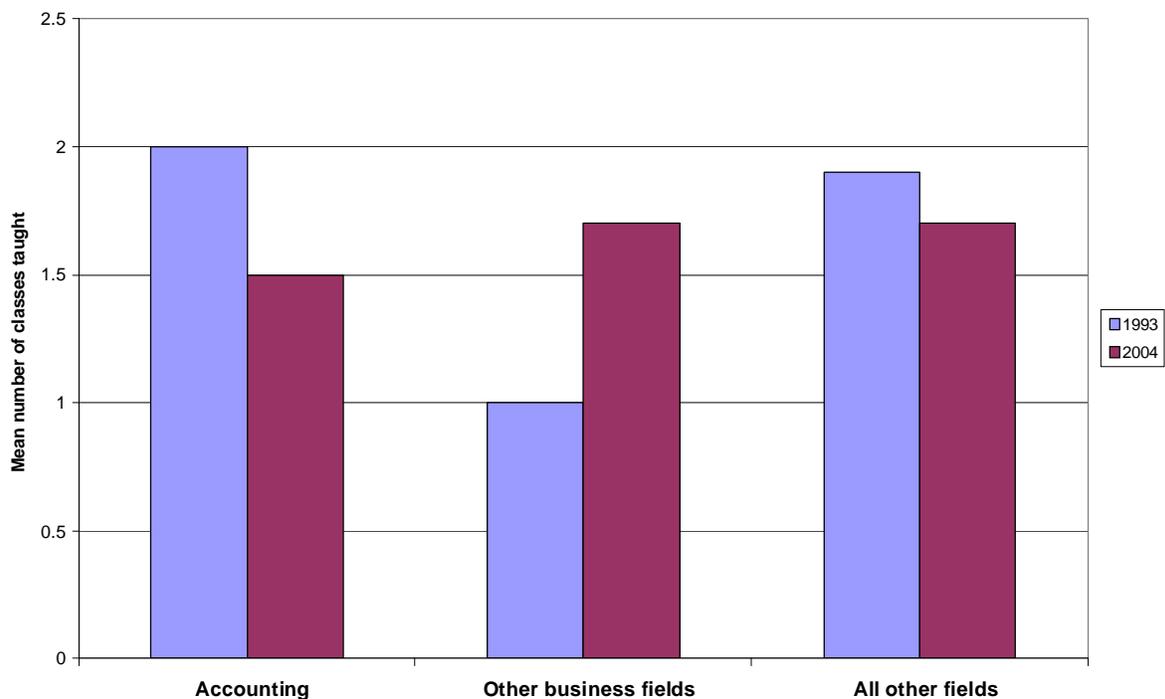
**FIGURE 10**  
**Mean Number of Hours per Week Paid Work NOT at Institution,  
Part-Time Non-Tenure-Eligibles**



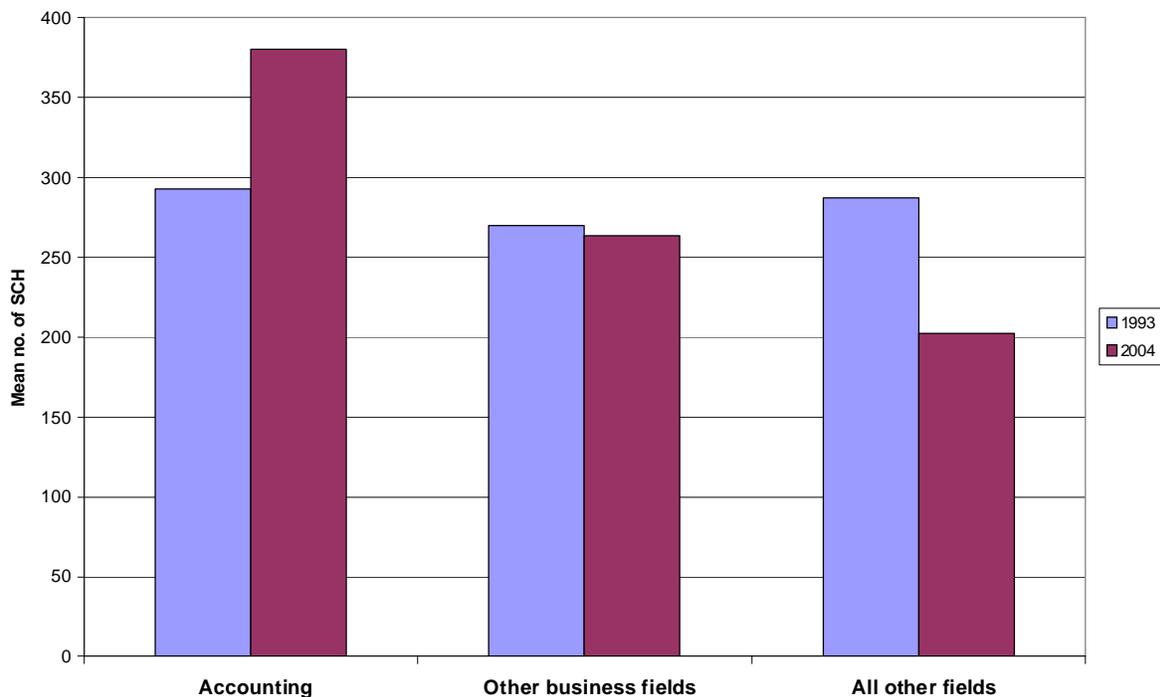
**FIGURE 11A**  
**Mean Number of Classes Taught, Full-Time Non-Tenure-Eligible**



**FIGURE 11B**  
**Mean Number of Classes Taught, Part-Time Non-Tenure-Eligible**



**FIGURE 11C**  
**Mean Number of Student Credit Hours Generated, Full-Time Non-Tenure-Eligible**



**FIGURE 11D**  
**Mean Number of Student Credit Hours Generated, Part-Time Non-Tenure-Eligible**

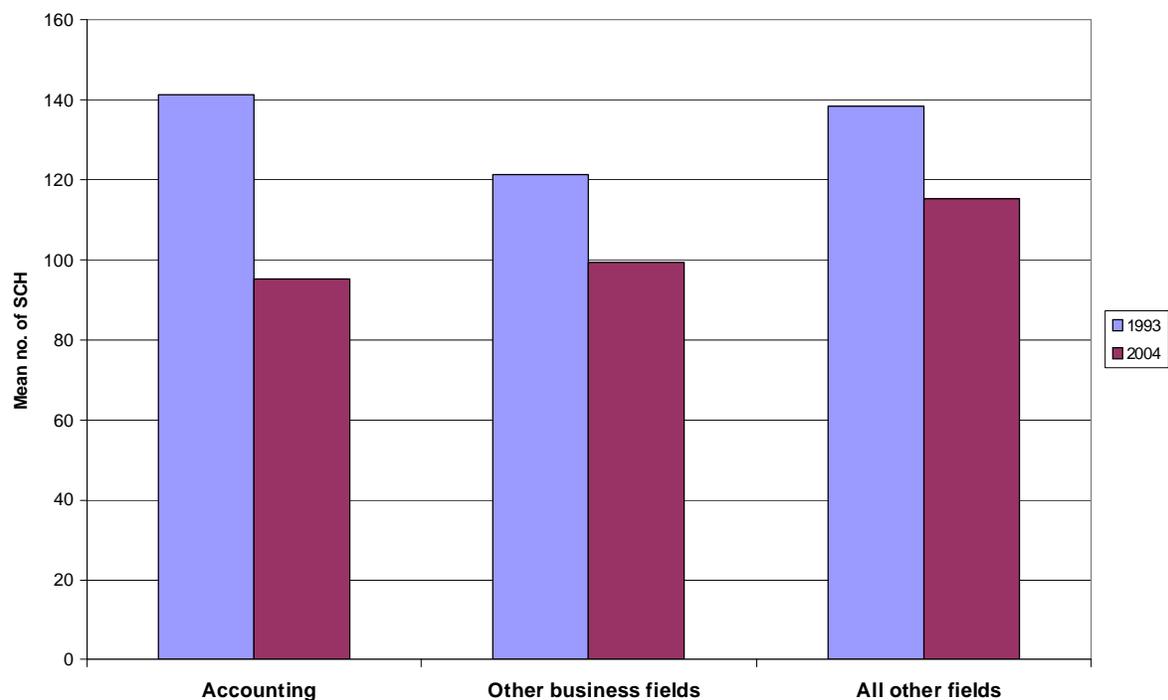
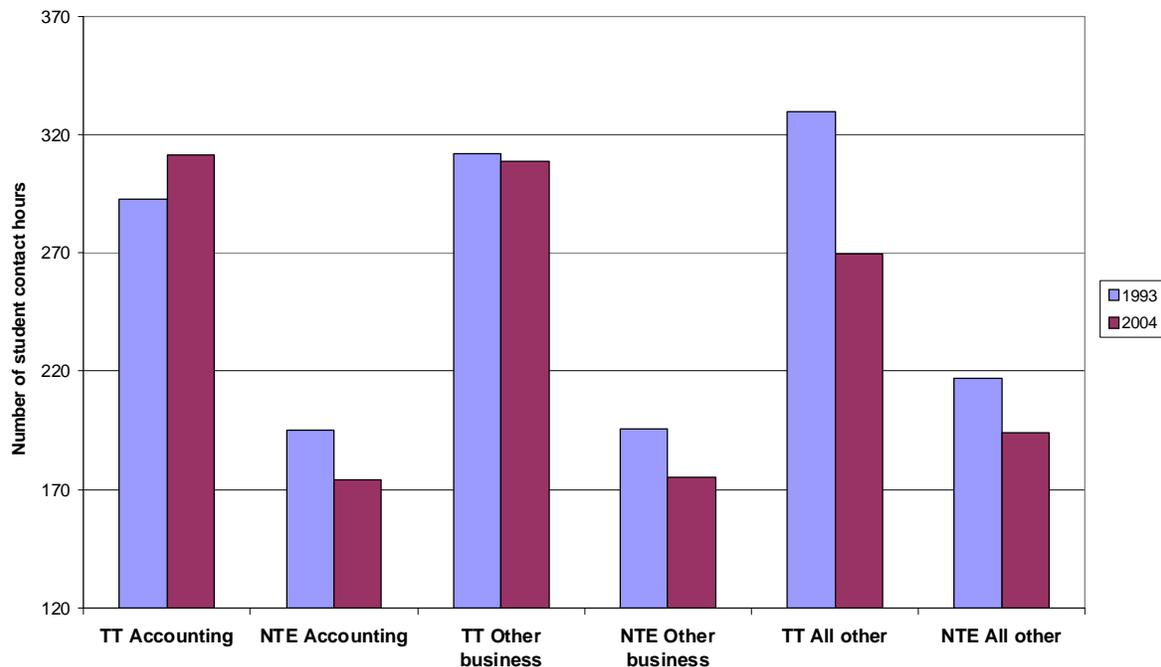


FIGURE 11E

**Mean Number of Student Contact Hours per Week in Classes, Tenured and Eligible Faculty versus Non-Tenure-Eligible Faculty, 1993–2004**



an increase on this measure, while all other groups, including accounting NTEs, showed decreases.

*Income: Basic salary from institution.* Real pay<sup>5</sup> for full-time NTE faculty increased substantially more (Table 14, Figure 12A) from 1993 to 2004 in accounting (38 percent) than in other business (19 percent) or “all other” fields (5 percent). Accounting part-timers’ real pay from their institutions increased (Table 15, Figure 12B) by 25 percent, while real pay for other part-time NTEs

**TABLE 14**  
**Basic Salary, Full-Time NTE Faculty, 1993 (Inflated)–2004**

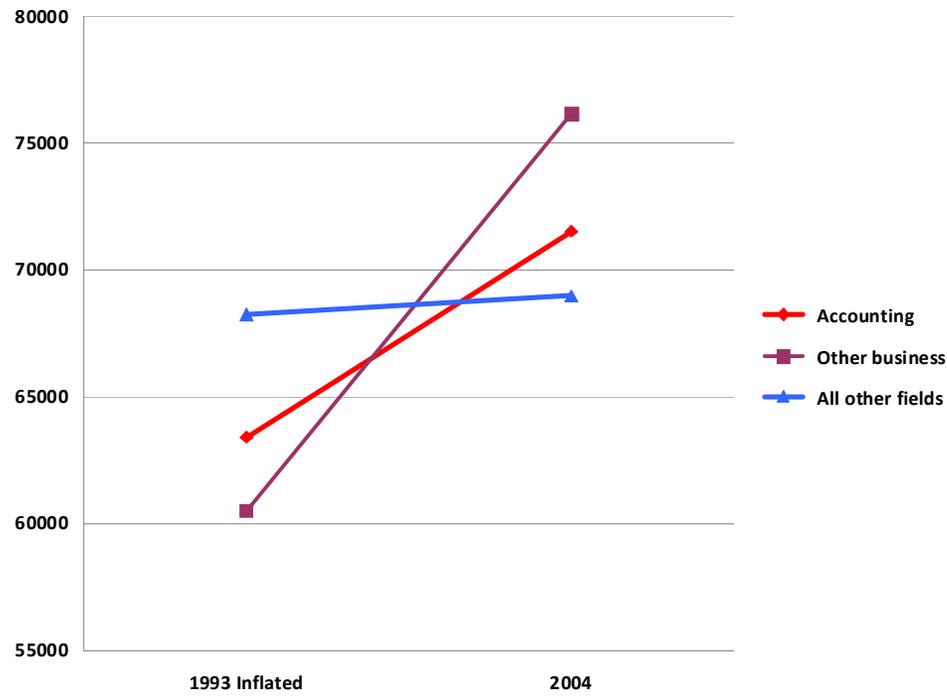
	1993 Inflated	2004	Proportional Change
Accounting	40649.75	56,043.30	+0.38
Other business	45790.29	54,442.50	+0.19
All other fields	53555.37	56,483.60	+0.05

**TABLE 15**  
**Basic Salary, Part-Time NTE Faculty, 1993 (Inflated)–2004**

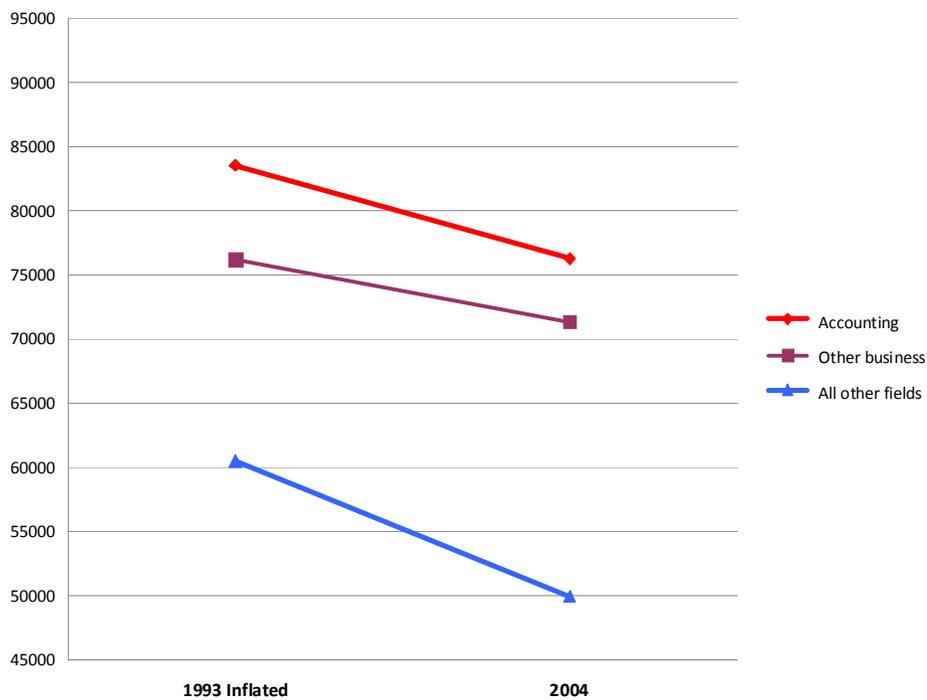
	1993 Inflated	2004	Proportional Change
Accounting	8269.19	10,351.70	+0.25
Other business	10606.61	8,811.10	-0.17
All other fields	12485.08	10,338.20	-0.17

<sup>5</sup> Using the Westegg.com inflator, I multiplied nominal 1993 dollars by 1.3016 to estimate their value in 2004.

**FIGURE 12A**  
**Basic Salary from Institution, Full-Time Non-Tenure-Eligible, 1993 (Inflated)–2004**



**FIGURE 12B**  
**Basic Salary from Institution, Part-Time Non-Tenure-Eligible Faculty, 1993 (Inflated)–2004**



declined on the order of 17 percent. (Nominal part-time pay has been found to increase only slowly or not at all in other studies. See, for example, Gappa and Leslie, 1993.) Part-time accounting faculty were paid less (on average) than their counterparts in other fields in 1993 but exceeded the mean salary of other business fields and the overall average in other fields by 2004.

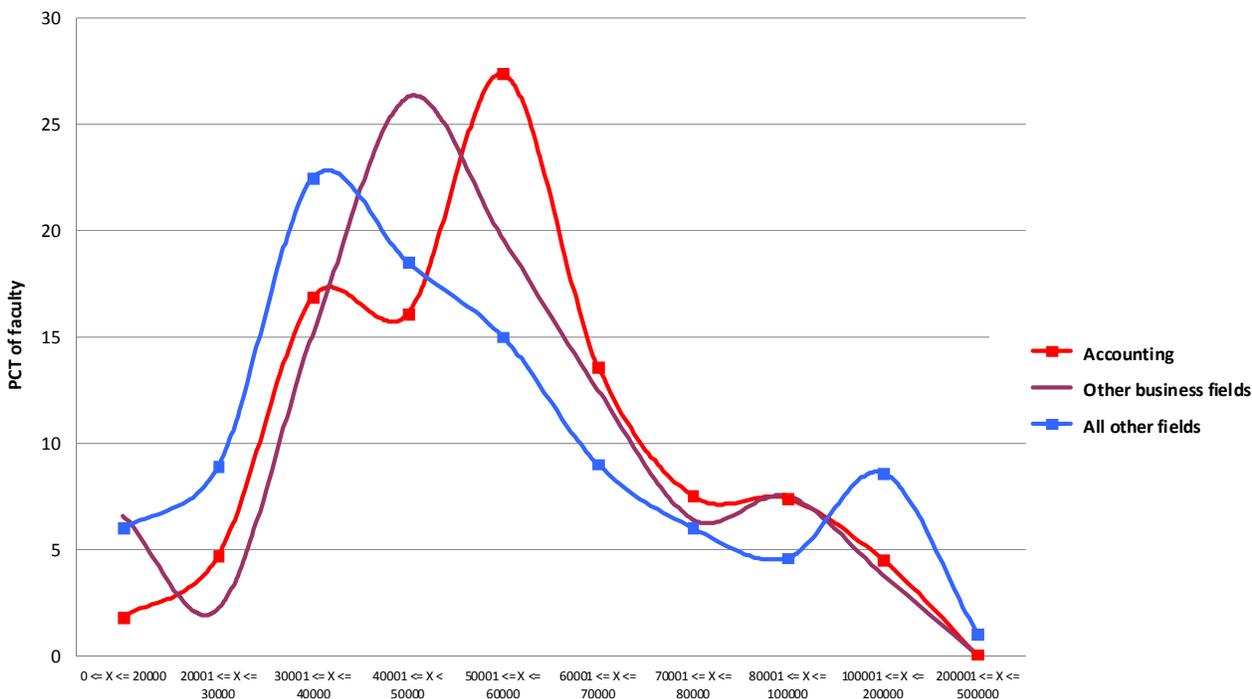
Figures 13A (FT) and 13B (PT) show the overall distribution of NTE pay. Part-timers' pay shows a very limited upper bound, while the distribution of pay for full-timers is more broadly distributed.

*Income: Total individual income from all sources.* Trends in total individual income from all sources (Tables 16 and 17; Figures 14A and 14B) differ for full- and part-time NTEs. Full-timers' income from all sources generally increased (accounting and other business) or held nearly steady (all other fields) between 1993 (inflated) to 2004. Part-timers generally lost income over the same period, using real dollars for 1993. That loss is greater than any decline in salary from the institution at which they taught.

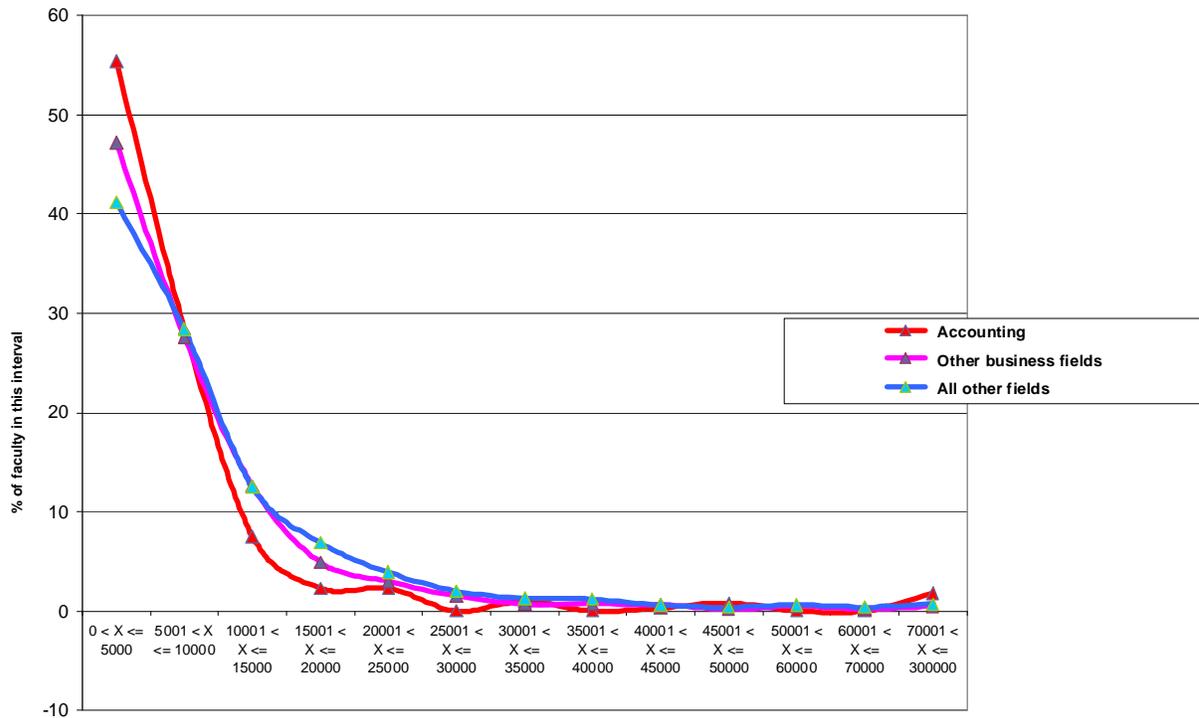
Figures 14C and 14D show the distribution of total individual income (2004) for full-timers and part-timers respectively. (Note that low numbers per cell blocked the data for full-time pay at two-year institutions.) Over 42 percent of part-time NTEs at four-year institutions reported an average total income over \$100,000. At two-year institutions, the distribution was radically bimodal, with about 18 percent reporting total income over \$80,000.

*Index of productivity/pay.* Combining inflated pay, hours worked per week, and student credit hours generated per faculty member, an index of productivity was constructed. The change in

**FIGURE 13A**  
**Full-Time Non-Tenure-Eligible Pay Distribution by Field, 2004**



**FIGURE 13B**  
**Distribution of Basic Salary from Institution, Part-Time Non-Tenure-Eligible, 2004**



**TABLE 16**  
**Total Individual Income, Full-Time NTE Faculty, 1993 (Inflated)–2004**

	<u>1993 Inflated</u>	<u>2004</u>	<u>Proportional Change</u>
Accounting	63424.36	71,526.60	+0.13
Other business	60524.27	76,162.70	+0.26
All other fields	68259.29	68,989.30	+0.01

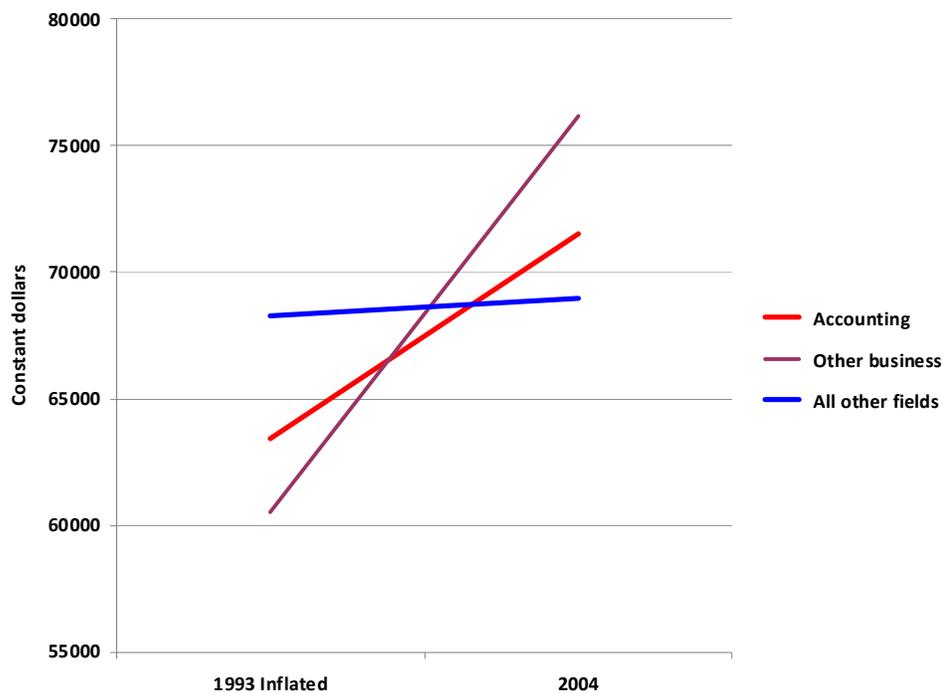
**TABLE 17**  
**Total Individual Income, Part-Time NTE Faculty, 1993 (Inflated)–2004**

	<u>1993 Inflated</u>	<u>2004</u>	<u>Proportional Change</u>
Accounting	83551.79	76,274.80	-0.09
Other business	76185.51	71,355.70	-0.06
All other fields	60508.52	49,953.50	-0.17

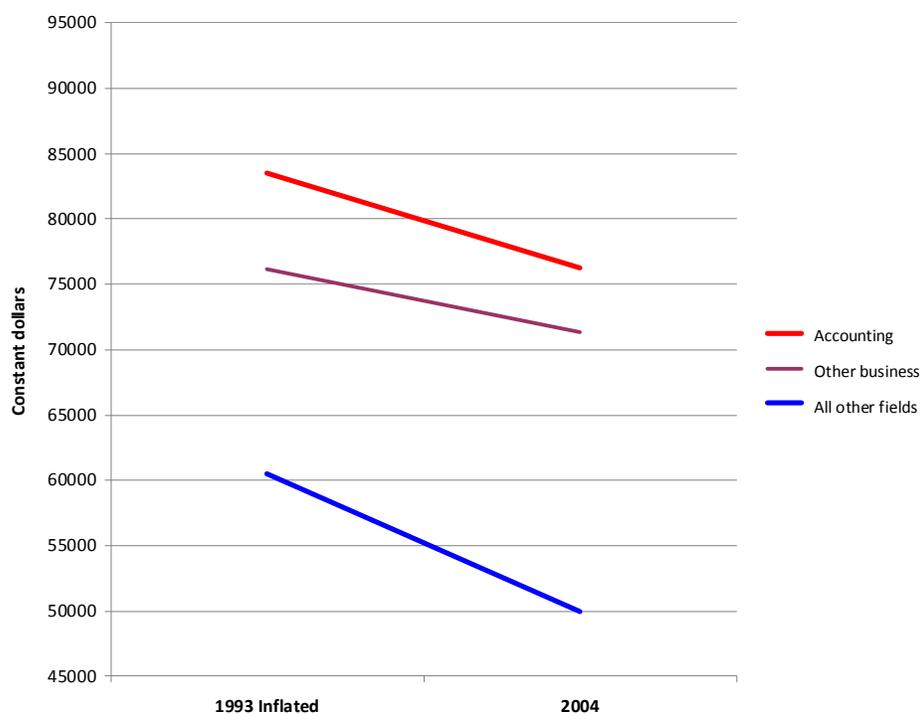
that index from 1993–2004 is presented in Figure 15. It indicates that institutions are having to pay more to get less work, and accounting shows a greater decline in this combined index of productivity among part-time NTE faculty than other fields (but productivity for full-time accounting faculty declined less than it did in “all other” fields).

This analysis will now shift the focus to a comparison of the teaching loads of all *full-time faculty* and all *part-time faculty*, dropping for the moment the focus on non-tenure-eligible faculty. The crux of the issues in accounting appears to center on the distribution of work and pay, because full-time faculty are shouldering an increasing workload without a commensurate increase in pay. Part-time faculty are demanding (and getting) higher pay while teaching fewer

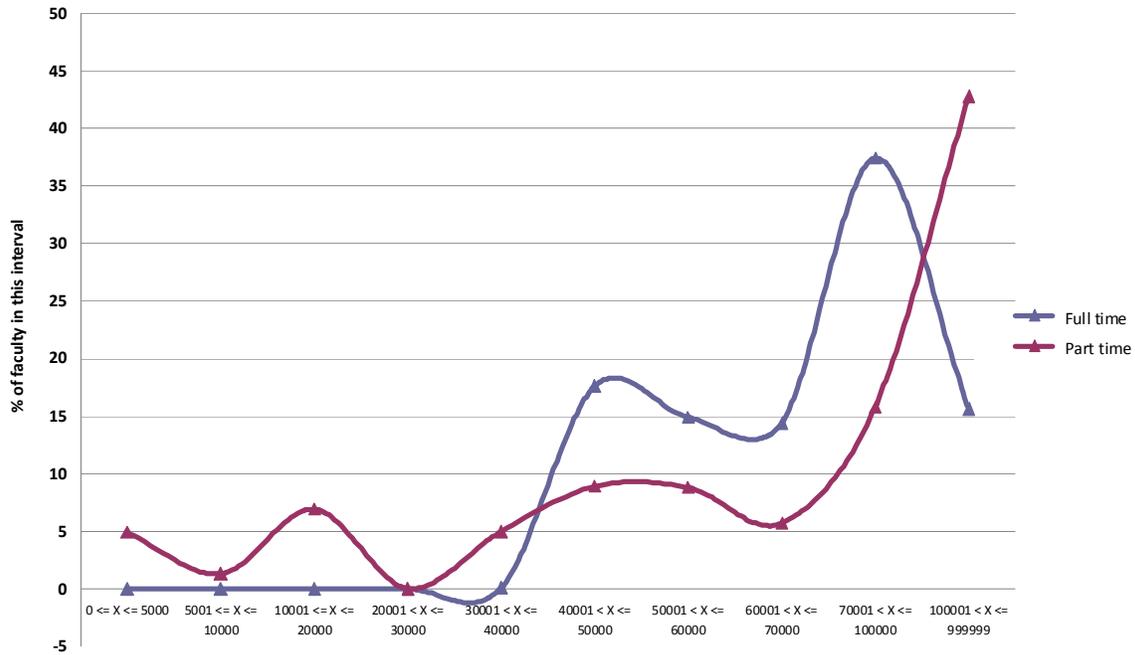
**FIGURE 14A**  
**Total Individual Income, Full-Time Non-Tenure-Eligible Faculty, 1993 (Inflated)–2004**



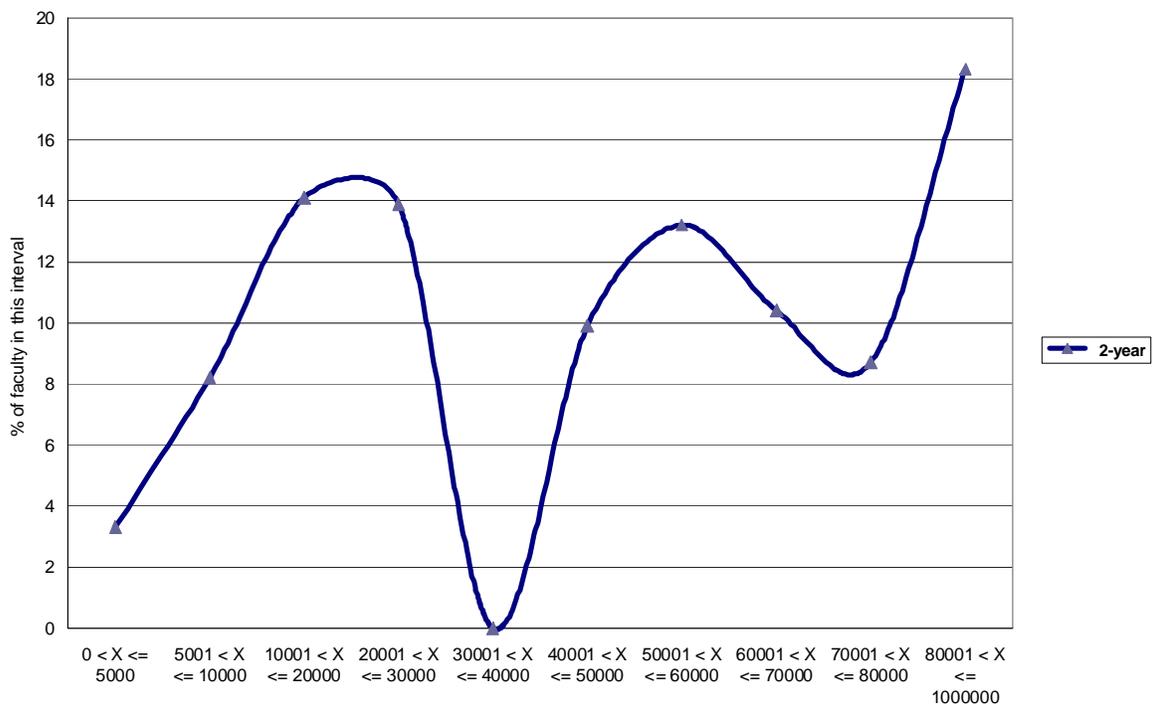
**FIGURE 14B**  
**Total Individual Income, Part-Time Non-Tenure-Eligible Faculty, 1993 (Inflated)–2004**



**FIGURE 14C**  
**Total Individual Income, Non-Tenure-Eligible Accounting Faculty**  
**at Four-Year Institutions, 2004**

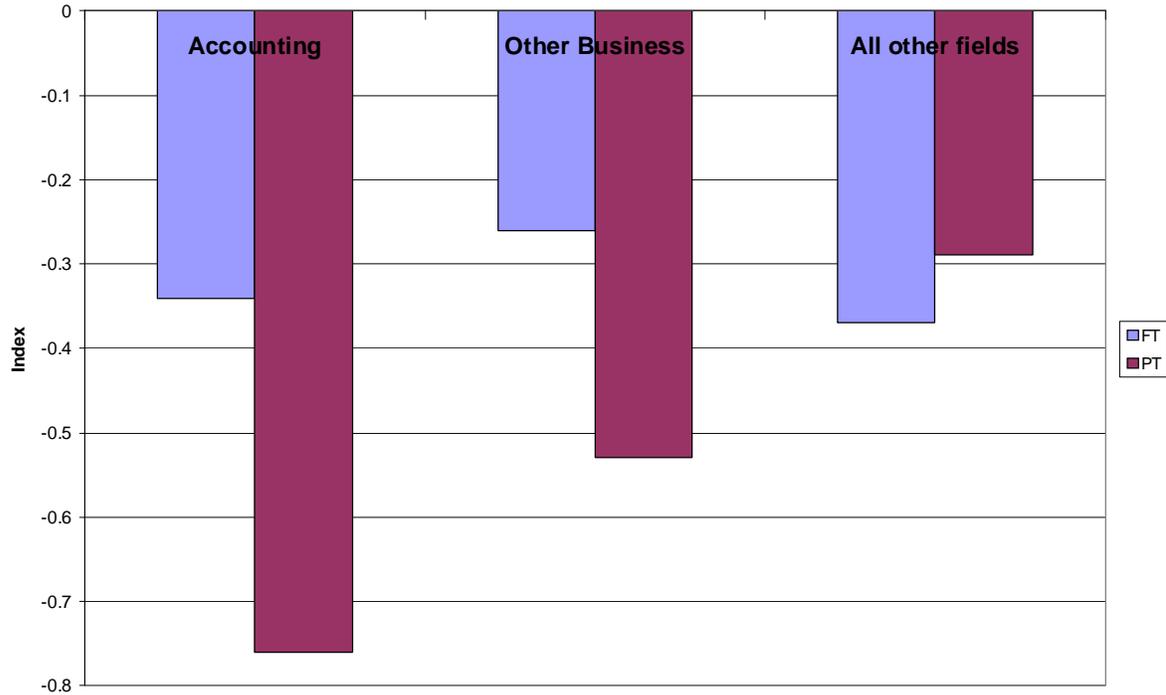


**FIGURE 14D**  
**Total Individual Income, Non-Tenure-Eligible Accounting Faculty**  
**at Two-Year Institutions (Part-Time Only) 2004**

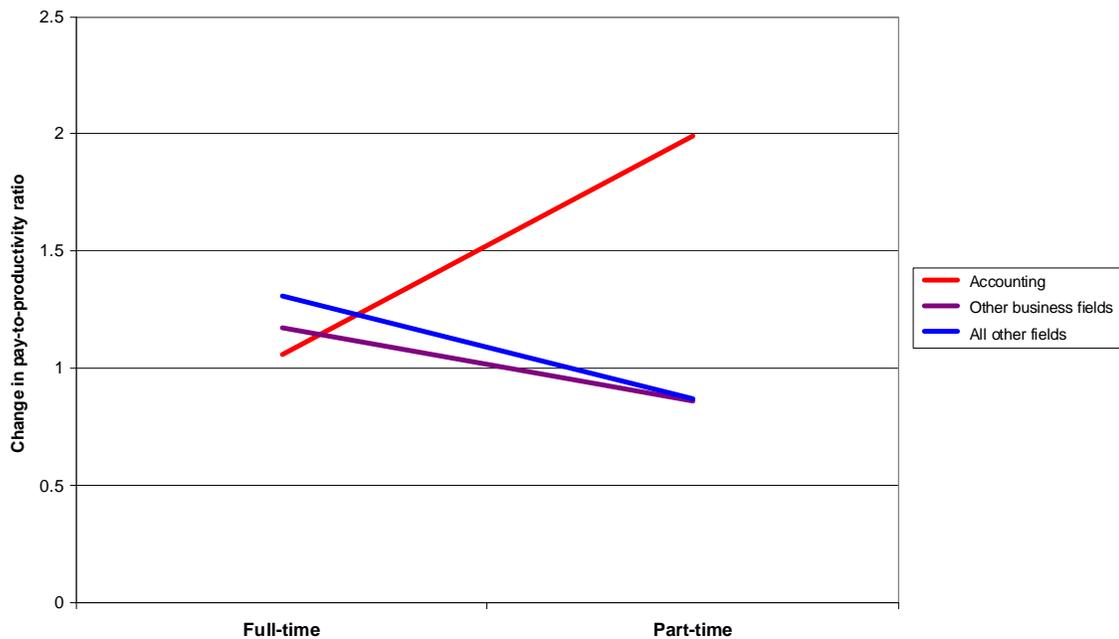


students. Figure 16 shows the change in relative pay-to-productivity ratios for full- and part-time faculty respectively. The change in pay-to-productivity ratio for part-timers in accounting

**FIGURE 15**  
**Index: Change in Pay per SCH per Hour worked for Pay (Inverted),**  
**Non-Tenure-Eligible Faculty, 1993–2004**



**FIGURE 16**  
**Change in Pay-to-Productivity Ratio, 1993–2004, for Full- and Part-Time Faculty**



was about twice what it was for part-timers in other fields, while the change for full-time accounting faculty was about the same as, or a little less, than faculty in other fields.

*These trends suggest that the demand for accountants in the broader employment market seems to be attracting too many prospective faculty to other, more lucrative jobs.* Competitive pay in non-academic jobs may be too much higher than colleges or universities can pay. Escalating pay in the private sector (see total individual income of part-time accounting faculty summarized in Figures 14C and 14D) provides professionally trained accountants lucrative alternatives to teaching. In addition, too few graduate degrees are being awarded to assure an adequate supply (AAA, 2008). According to AICPA (2008) figures, an average of only 94 master's degree graduates a year continued for further graduate study between 1993 and 2007.

*Forbes Magazine (Badenhausen, 2008) ranked accounting as the 11th most lucrative undergraduate major – behind several engineering, technology, and business-related fields.* With this premium on pay in non-academic jobs, individuals may calculate that the foregone income involved in several years of further study toward the Ph.D. and the prospect of further years in probationary positions without an equivalent prospect for commensurate income in the long run – or even foregoing some income to teach at the prevailing rates illustrated in Figure 13B – make pursuit of a faculty career an irrational choice.

In this setting, as the data show, workloads will tend to increase for tenured faculty, who have less mobility and more vested interest in remaining in place, while accounting departments' bargaining power falls in the market for part-time faculty.

*Benefits for part-timers.* Table 18 reports on the availability of benefits for (all) part-time faculty, summarizing data from a survey of institutions conducted in 2004. Most institutions do not offer benefits to part-time faculty, although they may be eligible to participate in (presumably 401(k) type) retirement plans. (The data cannot be analyzed by discipline.)

**TABLE 18**  
**Benefits for Part-Time Faculty, 2004**

	Child Care	Dental Insurance	Disability Insurance	Life Insurance	Medical Insurance	Paid Maternity Leave	Retirement Plan	Spouse Remission Tuition	Transporta- tion or Parking	Wellness Plan
4-year	2.8	2.6	2.6	2.6	2.5	2.7	0.7	2.7	2.3	2.1
2-year	2.7	2.6	2.6	2.6	2.5	2.8	1.2	2.7	2.2	2.3

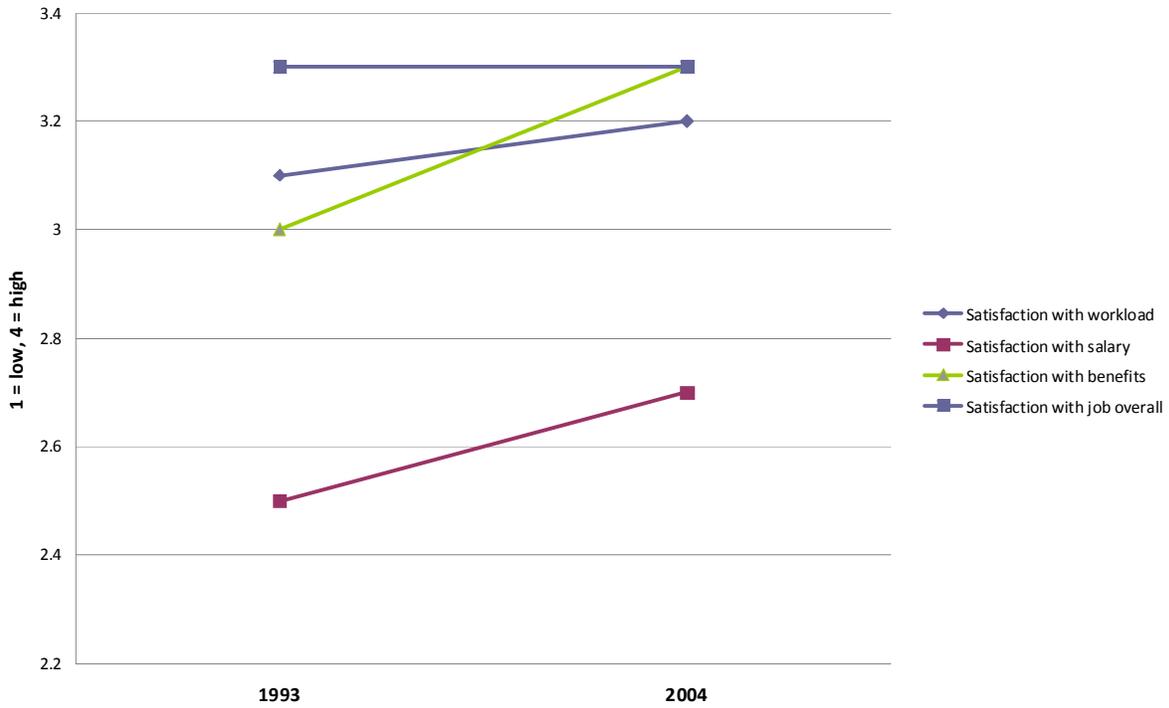
1 = ALL, 2 = SOME, 3 = NONE

## Motivations and Satisfactions

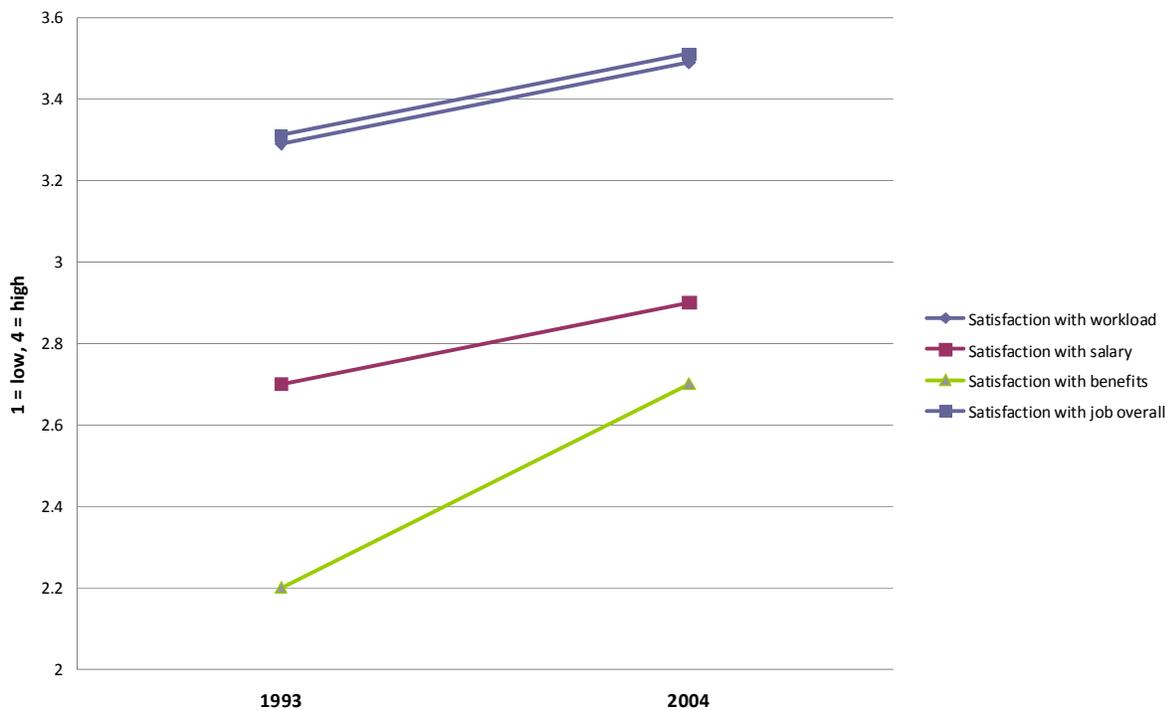
Consistent data on motivations of NTE faculty are not available from the NSOPF surveys, but it does appear that the substantial majority of part-timers prefer their part-time positions (a conclusion consistent with that of Leslie and Gappa, 1993). Table 19 shows (liberally estimated) data regarding part-timers' preference for part-time work from three NSOPF surveys, rounded to the nearest 10 percent.

*Measures of satisfaction.* Not only do part-timers prefer part-time work, on the whole, but the overall measures of job satisfaction of NTE accounting faculty are high for both full- and part-timers (Figures 16A and 16B). Full-timers are less satisfied with their pay, while part-timers are

**FIGURE 16A**  
**Job Satisfaction Items, Full-Time Non-Tenure-Eligible Accounting Faculty**



**FIGURE 16B**  
**Job Satisfaction Items, Part-Time Non-Tenure-Eligible Accounting Faculty**



**TABLE 19**  
**Estimated (or Interpolated) Percent of Part-Time Accounting Faculty**  
**Preferring Part-Time Over Full-Time**

1993	1999	2004
60%	80%	70%

less satisfied with both their pay and their benefits (although their satisfaction level rose between 1993 and 2004, perhaps attributable in part to the lower productivity demands reflected in Figure 15). There may be a double meaning to these data: Those who teach part-time are not prospective full-time faculty. With the shortage, both current and projected, of full-time faculty in accounting, reliance on part-timers is principally a temporary and partial remedy without increasing flow from the Ph.D. pipeline.

## DISCUSSION AND CONCLUSIONS

Accounting as an academic discipline has come to rely more heavily on non-tenure track faculty. Consistent with trends across the entire academic profession, accounting had proportionally more full- and part-time non-tenure eligible faculty in 2004 than in 1993. On the other hand, accounting had fewer faculty in all categories (both tenure-eligible and non-tenure-eligible) in 2004 than in 1993. The data show that while other business fields (and all other disciplines) were gaining faculty, and especially gaining non-tenure-eligible faculty during this period, accounting anomalously *lost both tenure-eligible and non-tenure-eligible positions*.

Nevertheless, as accounting (along with other fields) came to rely (proportionally) more heavily on non-tenure-eligible faculty, it appears to have had to pay more and settled for less productivity—especially when its use of part-timers is compared with other fields.

Accounting faculty pay for both full- and part-timers not eligible for tenure has increased much faster than pay for similarly situated faculty in other fields (Figures 12A and 12B). Note that 42 percent of part-timers in accounting at four-year institutions reported average total individual income in excess of \$100,000—*much higher than average base pay or total income for full-time tenure-eligible faculty in accounting*. Clearly, there is competition for professionals in accounting. At the same time, raw productivity (absolutely, per dollar of pay, and per hour of work) declined among part-timers in accounting between 1993 and 2004.

The state of the overall accounting faculty work force—both tenure-eligible and non-tenure-eligible—is cause for concern. (cf. Fogarty and Markarian, 2007). Fewer NTE faculty are being paid more to teach lighter credit-hour loads. While the available data can only suggest explanations for these trends, the signals indicate that competition for the most professionally able faculty has intensified. Table 12 showed that proportionally fewer accounting NTEs held the Ph.D. in 2004 than in 1993, counter to trends in other fields. Pay, on the other hand, was up and number of student credit hours generated was down. Part-timers also showed a slight decline in continuity of employment (Figure 8).

The data show that it will be difficult (at best) to assure an adequate supply of tenure-track faculty holding the Ph.D. in the current environment—given the limited number of students entering and completing the Ph.D. pipeline and given the rate at which accounting faculty are

aging (Leslie, 2008, Fogarty and Markarian, 2007). It may be every bit as difficult to pick up the instructional slack – given the increasing demand for accounting education – with part-time and other non-tenure-eligible faculty. In fact, the trends in productivity and pay may become unsustainable on their present course, especially if accounting becomes an outlier among other disciplines in what it must pay to attract instructional faculty and in how much they teach.

At the very least, the profession needs to begin strategizing its approach to the generational transfer of knowledge and skill. The existing work force and models for attracting and holding faculty appear insufficient.

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## APPENDIX

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### National Study of Postsecondary Faculty

(<http://nces.ed.gov/surveys/nsopf/design.asp>)

The first cycle of NSOPF was conducted in 1987-1988 with a sample of 480 institutions (including two-year, four-year, doctorate-granting, and other colleges and universities), over 3,000 department chairpersons, and over 11,000 instructional faculty. The response rates for the three surveys were 88, 80, and 76 percent, respectively.

The 1992–93 study (NSOPF:93) was limited to surveys of institutions and faculty, but with a substantially expanded sample of 974 public and private not-for-profit degree-granting postsecondary institutions and 31,354 faculty and instructional staff. The response rates for the two surveys were 94 and 84 percent, respectively.

The 1998-99 National Study of Postsecondary Faculty (NSOPF:99) included 960 degree-granting postsecondary institutions and an initial sample of faculty and instructional staff from those institutions. Approximately 28,600 faculty and instructional staff were sent a questionnaire. Subsequently, a subsample of 19,813 faculty and instructional staff was drawn for additional survey follow up. Approximately 18,000 faculty and instructional staff questionnaires were completed for a weighted response rate of 83 percent. The response rate for the institution survey was 93 percent.

The 2003–04 National Study of Postsecondary Faculty (NSOPF:04) included a sample of 1,080 public and private not-for-profit degree granting postsecondary institutions and a sample of 35,000 faculty and instructional staff. The weighted response rates for the two surveys were 86 and 76 percent, respectively.

All four cycles of NSOPF gathered information regarding the backgrounds, responsibilities, workloads, salaries, benefits, attitudes, and future plans of both full- and part-time faculty. In addition, information was gathered from institutional and department-level respondents (department-level data collected in 1988 only) on such issues as faculty composition, turnover, recruitment, retention, and tenure policies.

The institution universe for NSOPF has been defined by the following criteria: Title IV participating, degree-granting institutions; public and private not-for-profit institutions; institutions that confer associate's, bachelor's, or advanced degrees; and institutions that are located in the United States.

A two-stage stratified, clustered probability design was used to select the various NSOPF samples. For instance, the first-stage sampling frame for NSOPF:04 consisted of the 3,381

postsecondary institutions in IPEDS that were public or private not-for-profit Title IV participating institutions and provided formal degree programs of at least two years' duration. While the IPEDS universe includes private institutions that are both for-profit and not-for-profit, the institutional universe for NSOPF excludes the private for-profit institutions.

The 3,381 institutions in the NSOPF:04 universe were stratified based on the highest degrees they offered and the amount of federal research dollars they received. These strata distinguished public and private institutions, as well as several types of institutions based on the Carnegie Foundation's classification system.

Unlike NSOPF: 88, which was limited to faculty whose assignment included instruction, the faculty universes for NSOPF: 93, NSOPF: 99, and NSOPF: 04 were expanded to include all those who were designated as faculty, whether or not their responsibilities included instruction, and other (non-faculty) personnel with instructional responsibilities. Under this definition, researchers and administrators and other institutional staff who held faculty positions, but who did not teach, were included in the samples. Instructional staff without faculty status also were included. Teaching assistants were not included in any cycle of NSOPF.

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