Interim Report of the AAA-IS Doctoral Programs Strategy Committee

Committee: Martha Eining; Jim Hunton; Dan Stone (Chair); Miklos A. Vasarhelyi

Presentation Outline:

- 1. Committee charge & goals
- 2. A model of the supply of & demand for AIS Ph. D. graduates
- 3. First-draft of committee concerns & proposed actions
- 4. Remaining issues
- 5. Your suggestions & criticisms

Interim Report of the AAA-IS Doctoral Programs Strategy Committee

Charge: consider alternatives to increase the supply of AIS doctoral graduates including possible measures to increase program enrollment and completion rates.

Committee Goals:

- 1. to increase the visibility and marketability of accounting systems Ph. D.s
- 2. to establish IS section standards for Ph. D.s in accounting standards
- 3. to collect and report data on the supply of accounting systems faculty
- 4. to collect and report data on the demand for accounting systems faculty

A model of supply and demand of IS faculty:

[See attached Conceptual Model of the Market for AIS Faculty, (adapted from Freeman, Jarvenpaa and Wheeler 2000)]

Proposal to the AAA-IS section:

Concern: The strong job market for accounting systems PH. D.s has led to inconsistency in the credentials of PH. D. in "accounting systems."

Action: We propose that the AAA IS/MAS section coordinate a set of standards for Accounting Systems Ph. D. programs. These standards would include:

- 1. PH. D. level classes in MIS / AIS
- 2. core curriculum

Action: Include information about schools that meet these standards at the IS/MAS website. (Similar to the Institute of Internal Auditor's (IIA) method for monitoring internal auditing instruction.)

Concern: We can better market AIS Ph. D. programs by increasing awareness of the job opportunities available to graduates. The following activities promote awareness of the value of AIS Ph.D.s.

Action: Data reporting at AAA-IS Website & in annual report to the membership

- 1) Initiative to market AIS PH.D. programs at AAA-IS website a) Descriptions and links to all AIS PH.D. programs
- 2) Feature articles on AIS faculty at AAA-IS website (e.g., AIS
- faculty member of the month).

 3) All benchmarking data (see below) to be reported at AAA-IS
- website & in an annual report to the IS/MAS section membership
- 4) Periodic mailing (or e-mailing) to directors of MBA, M. Accy, & Accounting Ph. D. programs highlighting the value of AIS PH.Ds.

Action: Measurement of existing supply of AIS faculty

- 1) annual benchmarking data on supply of existing AIS faculty
 - a) # of active AIS faculty (requires annual purchase of Hasselback data)
 - b) estimated retirements of AIS faculty (requires annual purchase of Hasselback data)
 - c) estimated annual non-retirement exists of AIS faculty (to administration, industry, etc.) (from historical Hasselback data)
 - d) report above data by type of institution (Ph. D. granting, nonPh.D. granting 4 year school, community college, etc.)

Action: Measurement of entering AIS faculty

- 2) annual survey of accounting and IS Ph.D. program directors
 - a) identify existence of Ph.D. programs with AIS tracks
 - b) # of AIS Ph. D. students with AIS majors
 - c) # of expected AIS Ph.D. student graduates
 - d) # of AIS Ph. D. students registering at AIS & AAA conventions

Action: Measurement of demand for AIS faculty

- 3) annual benchmarking data of demand for AIS faculty teaching
 - a) # of posted AIS positions advertised in Accy Review, AAA, AIS
 - b) Annual survey of Head's of accy programs regarding anticipated AIS PH. D. hiring
- 4) Annual benchmarking data of demand for AIS faculty research
 - a) Annual survey of AAA-IS section membership regarding papers published (request full citations)
 - b) Annual survey of AIS papers published in top accounting journals

Remaining issues – not addressed in our proposals to date:

- 1. The career possibilities of AIS Ph. D. graduates are largely determined by market forces. These market forces include the possibilities for placement and publishing research in top journals.
- 2. With the exception of AOS, almost no published systems research appears in the top accounting journals. Why? Historically, technology is not an interest or priority of those who edit (& read?) these journals.
- 3. Very few accounting systems faculty are placed at top research schools. Why? Perhaps accounting systems is not seen as "counting as accounting" at these schools.
- 4. The demand for accounting systems Ph. D.s has increased in recent years. Why? Market for technology skills? Market for technology courses?
- 5. Is it possible for us to obtain (more) scholarship funding for AIS Ph. D.s for the professional community?

Bibliography - Readings on the Supply of and Demand for IS & AIS Ph. D.s

- Baldwin, A. A., B. M. Morris, et al. (2000). "Where do AIS researchers publish?" <u>International Journal of Accounting Information Systems</u> **1**(2): 123-134.
- Daigle, R. J. and V. Arnold (2000). "An analysis of the research productivity of AIS faculty." <u>International Journal of Accounting Information Systems</u> **1**(2): 106-122.
- Freeman, L. A., S. L. Jarvenpaa, et al. (2000). "The Supply And Demand Of Information Systems Doctorates: Past, Present, And Future." <u>MIS Quarterly</u> **24**(3): p355-381.