

# The Changing Roles of Teaching, Research, and Service in the Promotion and Tenure Decisions for Accounting Faculty

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**ABSTRACT:** Changes in the emphasis placed on teaching, research, and service in promotion and tenure decisions have substantial effects on the academic environment of accounting faculty. Few empirical studies, however, have addressed the extent of past changes in the promotion and tenure process or the likely direction of future changes. This paper presents evidence obtained from a survey of accounting faculty and business school deans which shows that a trend beginning two decades ago and likely extending into the mid-1990s has increased the relative emphasis on research productivity and has decreased the relative emphasis on teaching performance. During this same time period, the relative importance assigned to service activities has remained stable and at a nominal level. Additional trends emerging within the academic accounting environment also are discussed, as is the likely impact of these trends on future promotion and tenure decisions.

**T**EACHING, research, and service generally are accepted as the primary criteria influencing promotion and tenure decisions. The relative weight assigned to each of these criteria, however, appears to differ among academic institutions and to change over time. A survey by Cargile and Bublitz [1986], for example, indicates that accounting

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faculty situated at doctorate-granting institutions perceive research to be almost twice as important in promotion and tenure decisions as do faculty situated at nondoctorate-granting institutions. Similarly, studies by Milne and Vent [1987] and Saftner [1988] suggest that in recent years the promotion and tenure process has become more difficult, both in terms of publication standards and promotion speed.

The objective of this paper is to investigate changes over time in the promotion and tenure criteria of accounting faculty at doctorate-granting and nondoctorate-granting institutions. Changes during the past two decades are considered, and anticipated changes in the next decade are also considered. Additionally, perceptions of accounting faculty regarding the promotion and tenure criteria are contrasted with those expressed by business school deans. The paper concludes with a discussion of several trends emerging within the academic accounting environment and their likely effect on future promotion and tenure decisions.

## METHODOLOGY

Data reported in this paper regarding promotion and tenure criteria were obtained from questionnaires mailed to 245 accounting faculty and 138 business school deans. The sample of accounting faculty was drawn from six strata of individuals listed in the *Prentice-Hall Accounting Faculty Directory* [Hasselback, 1986]. These strata were formed by cross-classifying faculty according to the type of institution with which they were affiliated and the starting date of their academic career.

Type of institution was defined in terms of those granting a doctoral degree with an emphasis in accounting and those not offering such a degree. This dichotomy was employed because previous research has shown that the evaluation standards and publication activity at these types of institutions differ significantly [Campbell et al., 1983; Campbell and Morgan, 1987; Cargile and Bublitz, 1986; and Milne and Vent, 1987].

The career starting date was estimated from the year the faculty member completed his or her highest degree and, on the basis of the estimated starting date, faculty were classified into three key time periods. The first career starting period, 1961-1966, was selected to include faculty who began their academic careers shortly after the publication of the studies by Gordon and Howell [1959] and Pierson [1959]. These two studies, which were highly critical of business school education, spurred the American Assembly of Collegiate Schools of Business (AACSB) to revise its accreditation standards substantially in the early 1960s [AACSB, 1962-1963]. Soon thereafter, additional funds for graduate education, research, and computer equipment also became available [Office of Educational Research and Improvement, 1986].

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**TABLE 1**  
**Sample Sizes and Response Rates of Surveyed Faculty and Deans**  
**by Type of Institution and Career Start Date**

	Accounting Faculty Start Date			Accounting Faculty Totals	Business School Deans
	1961-1966	1971-1974	1980-1981		
Questionnaires Returned/Mailed					
Doctorate-Granting	28/40	25/40	31/40	84/120	36/70
Nondoctorate-Granting	22/45	25/40	25/40	75/125	26/68
Response Rates					
Doctorate-Granting	70%	63%	78%	70%	51%
Nondoctorate-Granting	49%	63%	63%	58%	38%

The second career starting period, 1971-1974, was selected to include faculty who began their academic careers during the implementation phase of the 1969 AACSB requirement for accounting professors to have a doctoral degree or equivalent [AACSB, 1969-1970]. Prior to this requirement, a master's degree with a CPA certificate had been considered sufficient credentials for teaching accounting at an AACSB-accredited business school. Also occurring at this time was a substantial shift in the nature of accounting research toward more empirical studies [Dyckman and Zeff, 1984].

The third career starting period, 1980-1981, was selected to include faculty who, at the time this study was conducted, were likely candidates for promotion and tenure. Because these faculty were nearing the end of their probationary period, their perceptions of the promotion and tenure process are considered to be more indicative of the current environment than those of their older colleagues. In addition, these faculty were among the first to experience the effects of the 1982 revi-

sion of the AACSB personnel standards, which called for higher quality publications and greater dispersion of research activity within faculties, and the establishment of separate accreditation standards for accounting programs [AACSB, 1982-1983].

The sample of business school deans was selected to include those administrators of the institutions of the responding faculty. This matching process was employed to increase the comparability of the responses from the two groups. One factor limiting this comparability, however, is that responses were not received from all of the sampled deans. (Table 1 is a summary of the response rates among the sampled groups.)

The questionnaires mailed to both the faculty and deans asked for the respondent's perception of the emphasis placed on teaching, research, and service with respect to promotion and tenure decisions at his or her academic institution. Measurement of this perceived emphasis was based on the respondent's allocation of 100 points among the three criteria, with separate

**TABLE 2**  
**Importance of Teaching, Research, and Service in Promotion and Tenure Decisions**  
**by Type of Institution and Respondent Group**  
**(on a 100-point scale)**

Activity	Assistant to Associate Professor				Associate to Full Professor			
	Doctorate-Granting		Nondoctorate-Granting		Doctorate-Granting		Nondoctorate-Granting	
	Faculty	Deans	Faculty	Deans	Faculty	Deans	Faculty	Deans
Teaching	27	34	47	49	27	33	42	46
Research	66	55	42	37	59	50	44	40
Service	7	10	10	13	12	16	12	14

Note: Columns may not total to 100 because of rounding. The interaction between type of institution and activity is significant at  $p < .05$ .

allocations requested for the promotion and tenure decisions affecting assistant and associate professors. Changes in emphasis over time were measured by asking faculty in the 1961-1966 and 1971-1974 groups to make similar allocations regarding their perceptions of criterion weights in existence during their first three years as full-time accounting faculty. In addition, both faculty and deans were asked to estimate changes in the importance assigned to teaching, research, and service at their respective institutions by the year 1995. These anticipated changes were measured using a Likert seven-point scale.

Faculty alone were asked to estimate both the percentage of candidates at the respondent's academic institution who were approved for promotion and tenure and the likelihood of a candidate's approval at various organizational levels within the institution. As with deans, separate assessments were requested for the promotion and tenure

decisions of assistant and associate professors for both the current period and 1995. Likewise, faculty in the 1961-1966 and 1971-1974 groups were asked for estimates based on their first three years of full-time academic employment.

Questions directed to the deans alone inquired as to whether the respondent's academic institution considered a faculty member's market value when making compensation decisions and, if so, the extent to which market value was determined by teaching, research, and service. Both the faculty and deans were asked questions on other matters not pertinent to this paper.

## ANALYSES AND RESULTS

Analysis of the survey data involved a repeated-measures design with statistical tests for differences among the six groups of faculty and two groups

**TABLE 3**  
**Importance of Teaching, Research, and Service in Promotion and Tenure Decisions**  
**of Assistant Professors by Type of Institution and Phase of Career**  
**(on a 100-point scale)**

Activity	Doctorate-Granting		Nondoctorate-Granting		Overall	
	Early Career	Current	Early Career	Current	Early Career	Current
Teaching	41	27	64	47	58	42*
Research	49	67	26	43	32	49*
Service	10	7	10	8	10	8

Note: Early career refers to the first three years of careers for respondents in the 1961-1966 and 1971-1974 groups. Amounts in this table are calculated for 1961-1966 and 1971-1974 groups only. Columns may not total to 100 because of rounding.

\* Difference between "early career" and "current" is significant at  $p < .05$ .

of deans using a MANOVA. Prior to conducting these tests, the cell means of the eight groups were weighted by the relative population frequency to adjust for the disproportionate population sizes. Additional tests also were conducted to assure that no significant violations of the multivariate assumptions were present in the data.

According to the data, which reflect the current assessments of the promotion and tenure process, significant differences exist between doctorate-granting and nondoctorate-granting institutions with respect to the importance assigned to teaching, research, and service (see Table 2). As expected, the emphasis placed on research is much stronger at doctorate-granting institutions than at nondoctorate-granting institutions. In comparison, the importance ascribed to teaching is much greater at nondoctorate-granting institutions than at doctorate-granting institutions. The overall pattern of emphasis is essentially the same, however,

for decisions involving both assistant and associate professors. Likewise, the perceptions of faculty and deans at their respective institutions are similar, although deans generally perceive greater emphasis to be placed on teaching and service and less emphasis on research than do the faculty. Differences in the responses of faculty according to the three start date groups are not reported because of insignificance.

The data indicate significant changes in the importance assigned to teaching, research, and service in the promotion and tenure decisions affecting assistant professors (Table 3). According to faculty in the 1961-1966 and 1971-1974 start date groups, both a significant decrease in the emphasis placed on teaching and a significant increase in the importance ascribed to research have occurred since the beginning of their academic teaching careers. Differences in emphasis between doctorate-granting and nondoctorate-granting institutions, however, are not signifi-

**TABLE 4**  
**Estimated Changes in Emphasis by 1995 in Promotion and Tenure Decisions**  
**by Type of Institution and Respondent Group**  
**(1 = Increase to 7 = Decrease)**

Activity	Doctorate-Granting		Nondoctorate-Granting		Overall	
	Faculty	Deans	Faculty	Deans	Faculty	Deans
Teaching	4.3	3.6	4.7	4.2	4.6	4.1
Research	2.8	3.0	2.3	2.5	2.4	2.6
Service	4.3	4.2	4.3	4.7	4.3	4.6

Note: In addition, faculty at doctorate- and nondoctorate-granting institutions differ significantly ( $p < .05$ ) on teaching and research. Deans at these institutions differ significantly ( $p < .05$ ) on teaching.

cant. Also insignificant and, hence, not reported in Table 3, are differences between the promotion and tenure decisions affecting assistant and associate professors, as well as between the responses of faculty in the 1961–1966 and the 1971–1974 groups.

Despite the overall lack of significant differences between the two starting-date groups, faculty at doctorate-granting institutions reported a shift in emphasis. Among these faculty from doctorate-granting institutions, the relative weight assigned to teaching for the promotion and tenure decisions of assistant professors declined from 49 percent for those beginning their academic careers in 1961–1966 to 35 percent for those beginning in 1971–1974. Correspondingly, the relative weight allocated to research by the two groups increased from 39 percent to 56 percent. Although these data must be interpreted cautiously because of the limitations inherent in measuring recollections, one implication suggested by the responses is that the trend toward greater emphasis on research in pro-

motion and tenure decisions began at doctorate-granting institutions during the mid-1960s or early 1970s.

With respect to the direction of this trend in the future, significant differences were found to exist between faculty and deans at both doctorate-granting and nondoctorate-granting institutions regarding their estimates of the change in the emphasis on teaching for promotion and tenure decisions occurring by 1995 (see Table 4). At doctorate-granting institutions, faculty expect a small decline in the importance assigned to teaching while deans expect a modest increase. At nondoctorate-granting institutions, both faculty and deans anticipate a decrease in the emphasis placed on teaching; the faculty anticipate the magnitude of the decline to be greater than do the deans.

As to research, faculty and deans at both types of institutions expect a marked increase in emphasis by 1995. Faculty at nondoctorate-granting institutions, however, expect significantly more emphasis on research than do those at doctorate-granting institu-

tions. In addition, all respondents expect the importance assigned to service to decrease slightly, relegating it to an even smaller role in future promotion and tenure decisions.

Possibly related to changes in the emphasis placed on teaching, research, and service is the rate at which faculty are promoted and tenured. The success rate among assistant professors considered for promotion and tenure, as perceived by faculty in the three start date groups, has declined sharply over the past two decades; they expect this decline to continue into the next decade (Figure 1). Consistent with other data, the faculty at doctorate-granting institutions reported that they encountered these changes in the late 1960s and early 1970s, although faculty at non-doctorate-granting institutions were largely unaffected until the late 1970s and 1980s.

Equally noteworthy are the magnitude of the declines and the increasingly active role of business school and university administrators in denying promotion and tenure. As estimated by faculty at both doctorate-granting and non-doctorate-granting institutions, the overall rate at which assistant professors are promoted and tenured is expected to drop. The success rate, which was 55 percent in the 1961–1966 period, is anticipated to drop to 31 percent by 1995. The approval rate for assistant professors successfully clearing the college or school of business is estimated to fall to 60 percent by 1995; it was 82 percent during the 1961–1966 period. Likewise, the success rate at the university level is anticipated to decline (from 77 percent in 1961–1966) to 52 percent by 1995. The success rates for the pro-

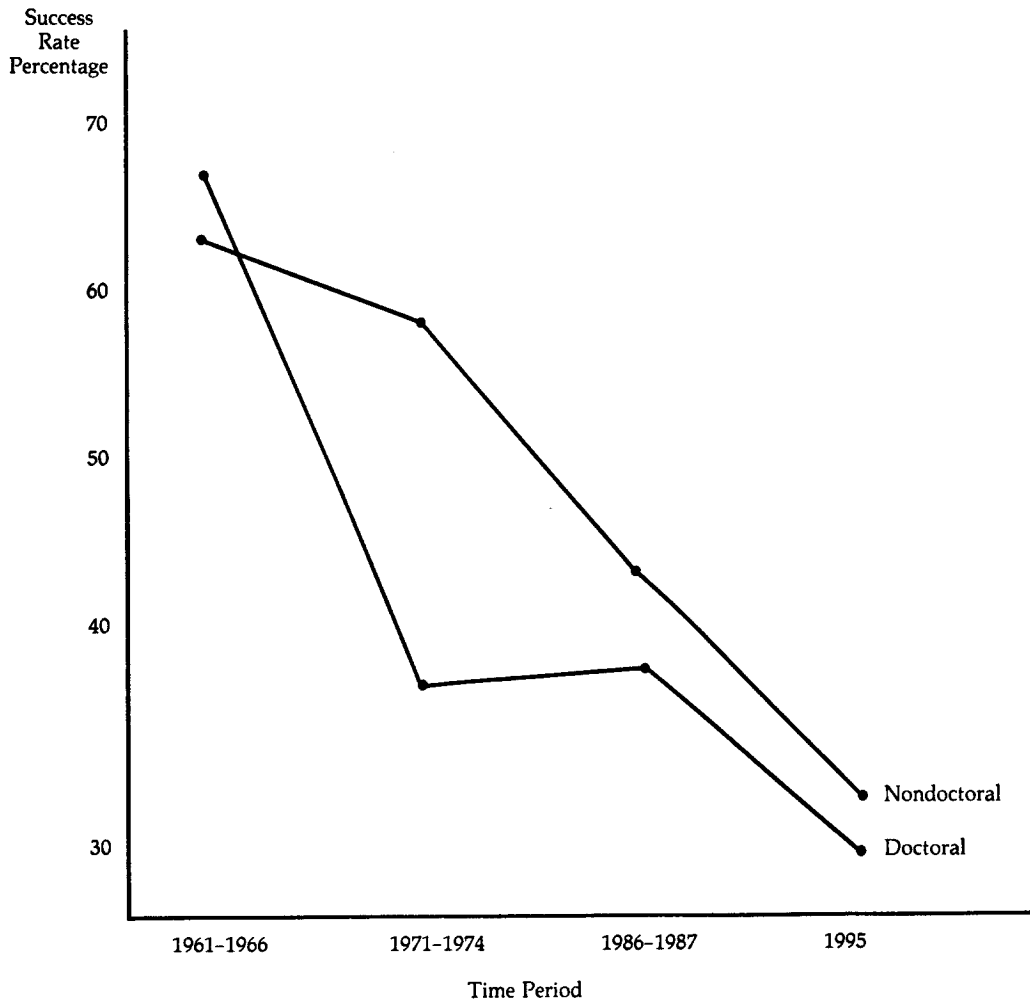
motion of associate professors to full professor are expected to be similar.

Augmenting the trend toward increased emphasis on research is the relationship among research productivity, market valuation, and compensation. According to deans at doctorate-granting institutions, research productivity accounts for 59 percent of a faculty member's market value, teaching performance for 28 percent, service activities for 10 percent, and other endeavors for three percent. Although deans at nondoctorate-granting institutions view these elements as more balanced, research productivity continues to outweigh the other performance dimensions, with a relative contribution of 46 percent versus 39 percent for teaching performance, nine percent for service activities, and six percent for other endeavors. Adding further importance to the research dimension is the relationship between market valuation and compensation. Eighty-nine percent of the deans responding indicated that their institutions consider market values when making compensation decisions.

## DISCUSSION

The findings of this study indicate that the importance ascribed to research in promotion and tenure decisions has increased over the past two decades and that this increase is likely to continue into the next decade. In contrast, the emphasis placed on service has remained stable during the past 20 years and is anticipated to change little in the near future. Additionally, the importance assigned to teaching declined over

**FIGURE 1**  
**Average Reported Success Rates for Assistant Professors Seeking Promotion and Tenure by Time and Type of Institution**



Note: The percentages reflected in Figure 1 are based on the number of subjects responding in that time period, as shown in Table 1. The percentages for the current period reflect a weighted average of all responses, as shown in Table 1.

the period studied and is expected to decrease further during the next decade.

Although numerous factors may have contributed to the trends reported in this study, three changes taking place

in the academic accounting environment during the past two decades are worthy of note. First among these is the increased availability of computer resources. According to the survey results



reported by Cargile and Bublitz [1986], accounting faculty view access to computers and computer data bases as two of the six factors most conducive to research and publication activities. The movement from a mainframe computing environment in the late 1960s to a combination of mainframes, minicomputers, and microcomputers in the 1980s, coupled with the development of numerous financial and economic data bases during this time period, has greatly enhanced the research opportunities available to accounting faculty. One outgrowth of these expanded research opportunities, therefore, may have been an increased emphasis on research in promotion and tenure decisions.

Two other factors that may have contributed to the perceived increased emphasis on research over the past 20 years are the AACSB requirement for doctorally qualified accounting faculty [AACSB, 1969-1970] and the increase in the accounting student population. Between 1966 and 1987, the number of degrees awarded in accounting rose from 16,063 to 54,370, or 238 percent [AICPA, 1988]. In comparison, total student enrollment in U.S. universities increased only 95 percent from 6.4 million to 12.5 million [Office of Educational Research and Improvement, 1988]. This tremendous growth in the accounting student population, when combined with the AACSB's 1969 requirement for doctorally qualified accounting faculty, has no doubt increased the demand for new accounting doctorates [AAA, 1987] and, as a consequence, may have focused additional attention on the research capacities of these academicians.

Whether the trend identified in this study toward greater emphasis on research continues into the next decade will depend on several factors. One of these is that both the faculty and student populations are projected to decline, the former by six percent and the latter by four percent, between 1987 and 1993 [Office of Educational Research and Improvement, 1988]. Over this same time period, university budgets are expected to decrease three percent [Office of Educational Research and Improvement, 1988]. Given these declines in human and financial resources, it seems reasonable to expect that promotion and tenure will become more difficult and that greater emphasis will be placed on an indicator, such as research, that promises future productivity. In addition, as resources become more scarce, it seems probable that higher level administrators will exercise greater control over such long-range decisions as promotion and tenure.

Despite these general trends, other factors may serve to mitigate the apparent increasing role of research in promotion and tenure decisions. One such factor is the growing share of private contributions in the total university budget [Office of Educational Research and Improvement, 1988]. Consider, for example, the fact that in the decade from 1976 to 1986, contributions to universities by three international accounting firm foundations jumped from \$3.0 million to \$10.2 million [AAA, 1988]. Continued increased funding from private donors, therefore, could not only lessen the dependence of accounting units on scarce internal funds but could also be used to shift the relative em-

phasis given the various promotion criteria.

Another factor that may serve to mitigate the growing emphasis on research is the changing composition of the accounting faculty. As reported by Campbell and Hermanson [1987], over two-thirds of all doctoral degrees in accounting have been awarded since 1971. This influx of faculty trained in rigorous research methodologies, combined with the anticipated retirement of older faculty, suggests that during the next decade, accounting academicians may become a more homogenous group uniformly engaged in research. Differentiation among these faculty for promotion and tenure decisions may consequently require increased emphasis on other dimensions of performance.

Also likely to affect the future emphasis placed on research is the changing nature of the professional accounting environment. As practicing accountants continue to broaden their scope of services, new accounting curricula must emerge to help students develop the personal capacities and technical abilities required of future professionals. Accounting programs responding to the changing needs of the

profession, therefore, may place additional emphasis on teaching excellence, curriculum development, and community service.

## CONCLUSION

This paper has presented findings from a survey of accounting faculty and business school deans which indicate that over the past two decades the emphasis placed on research in promotion and tenure decisions has increased, while the importance assigned to teaching has decreased. Additional findings suggest that the trend toward greater emphasis on research is expected to continue into the next decade, and that the rate at which faculty are promoted and tenured is likely to decline. Although several factors may serve to mitigate the importance assigned to research, it seems probable that research will continue to play an instrumental role in faculty rewards for the foreseeable future. To the extent that research is a gauge of faculty currency and intellectual curiosity, continued emphasis on this performance dimension appears to be consistent with the changing academic environment.

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