September 28, 2012

Dr. Bruce Behn
University of Tennessee-Knoxville
621 Stokely Management Center
916 Volunteer Blvd.
Knoxville, TN 37996

Dear Dr. Behn:

Greetings from Kennesaw State University! I recently read, with great interest, the seven recommendations from the Pathways Commission. I commend you and your fellow commission members for producing such a comprehensive and relevant report. I was particularly excited to see Recommendation 2 which focuses on meeting the current and future faculty demand by “unlocking doctoral education” via flexible pedagogies and via alternative pathways to terminal degrees.

In 2009, the Coles College of Business at Kennesaw State University (KSU) launched what we believe is an extremely unique doctoral program designed to address many of the issues outlined in the report. As our first graduates receive their degrees, we are very excited to see the large majority of them accept tenure-track positions at good institutions. In addition, our students are publishing at an impressive rate and are doing so in quality journal outlets.

The KSU DBA is truly a unique degree and fits in its own space within the business doctoral education market. All of the other schools offering “alternative pathways” to a terminal degree also offer a PhD (for example, Case Western Reserve, Georgia State University, Oklahoma State University). Their programs typically have an “E” component (EDM, EDB, EPhD) denoting that they are an “executive” doctorate. This is understandably so, as this is part of their program portfolio strategy that allows them to serve multiple markets: the traditional academic market via their PhD program as well the consulting/business/executive marketplace via their additional doctorate.

In Coles, we have one doctoral program, the DBA. Our degree is a research oriented degree. It is not an executive doctorate focused on providing additional credentials for consulting or business practice. While we occasionally have students that do return to practice, a large majority of our students (80-90%) seek academic placement following graduation. Hence, we have a strong focus on developing research skills in our students, assuring that they are prepared for AQ (academically qualified) tenure track positions in AACSB International accredited institutions. In addition, our program is a full-time program. While most of our students typically maintain employment, the structure of the program requires an average of 30 hours of work per week. Progression through the program requires successful completion of rigorous coursework, intense mentor interaction, and proposal and dissertation defense.
We are especially proud of the work of our DBA faculty in the School of Accountancy at Coles. They have done an exceptional job working with our accounting doctoral students, resulting in excellent placements, quality publications, and strong research agendas. The structure of our DBA program is very focused and includes core courses in research methods, quantitative methods, discipline (Accounting) specific courses, and two dissertation prep courses, all of which serve as foundations for the dissertation and future research. Consequently, our program addresses many of the recommendations for innovation outlined in your report, which are detailed in Appendix 1. We would like to highlight some of the achievements of our first graduating cohort, and these are listed in Appendix 2.

We believe that we have a very innovative and sustainable model for meeting the demand for future terminally qualified faculty in accounting as well as other disciplines. Your report highlights some exciting opportunities for accounting education that can benefit our students at the undergraduate, as well as graduate level. At KSU, we are proud to be a part of this conversation and believe that our DBA program in accounting provides a high-quality and novel approach for meeting the future demand for faculty.

Again, congratulations on an exceptional report. Please feel free to contact me if I can serve you in some way.

Sincerely,

Kathy S. Schwaig

Kathy S. Schwaig, Ph.D.
Dean and Dinos Eminent Scholar Chair of Entrepreneurial Management
Appendix 1

Recommendation 2 of The Pathways Commission states “Develop mechanisms to meet future demand for faculty by unlocking doctoral education via flexible pedagogies in existing programs and by exploring alternative pathways to terminal degrees that align with institutional missions and accounting education and research goals.”

The Pathways Commission’s two objectives emanating from this recommendation are (1) allow flexible content and structure for doctoral programs, and (2) develop multiple pathways to terminal degrees in accounting. As part of its second objective, the Pathways Commission (2012, page 62) identified nine innovative possibilities, which are listed in the first column of Table 1. In the second column of Table 1, we highlight how the specific initiatives of the Kennesaw State University DBA program are consistent with the Pathway Commission’s suggestions and lead the way for future doctoral education to meet the critical shortfall in AQ accounting faculty.

Table 1

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<thead>
<tr>
<th>Commission’s Suggested Innovations</th>
<th>Kennesaw State University DBA Initiatives in Place</th>
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<tr>
<td>Discipline-focused courses may comprise a substantial portion of doctoral coursework.</td>
<td>Students are required to complete four courses in the accounting discipline (in addition to one-two years of discipline-focused dissertation).</td>
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<td>Advanced knowledge in areas of specialization can be presumed to have been acquired through master’s level education and/or practical experience.</td>
<td>Pre-requisite for admission generally includes a master’s degree from an accredited institution, at least 10 years professional experience in an accounting role (e.g., CPA firm, industry, etc), and a CPA designation.</td>
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<td>Development of advanced research skills may be either of a theoretical or practical nature.</td>
<td>Students complete five courses on research skills, including two business research methods and three quantitative methods courses that cover material from the theoretical, conceptual, and econometric perspectives. Our methods and quantitative analysis courses cover both behavioral and archival methods. We plan to soon offer a course devoted to qualitative methods and analysis. Students are also taught a variety of statistical software packages, such as SAS, STATA, SPSS, AMOS, and PLS (Partial Least Squares). Our program requires that all dissertations have a substantial empirical component based on real data. Thus, our program develops advanced research skills both theoretically and practically.</td>
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<td>The dissertation/research component may consist of applied research focused on questions relevant to professional practice.</td>
<td>The students we admit are unique, as they are required to possess significant professional experience. Therefore, unlike traditional PhD students, our students bring an array of issues/questions of relevance to professional practice. Therefore, the research engaged in is applied in nature with important implications for practice. Examples of completed research projects and dissertations are provided in Appendix 2.</td>
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<td>Research competence may be demonstrated with several smaller projects or papers in lieu of a dissertation.</td>
<td>The KSU DBA graduates in Accounting undertake smaller research projects, write papers for publication, and are required to submit a dissertation. Together, these vehicles provide significant and rigorous research expertise and experience.</td>
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<td>For doctoral students expecting to enter teaching careers, the program should provide a solid preparation, including knowledge about learning assessment, course and curriculum design, and educational technologies.</td>
<td>While many of our doctoral students have considerable teaching experience (e.g., as PQ faculty), in their final year of the DBA, students complete a career transitions course that prepares them for teaching consistent with AACSB requirements for doctoral programs. Course content focuses on syllabus preparation, classroom management, and faculty member roles of teaching, research and service.</td>
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<td>International exposure and/or collaboration may be developed.</td>
<td>We have visiting Global Scholars and dissertation committee members from other US institutions and countries (e.g., Europe, Australia, etc.) that bring specialized expertise and an international perspective.</td>
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<td>The residency requirement may be fulfilled by several short-term campus engagements rather than one continuous, multiyear experience that requires a permanent relocation and termination of previous work engagement.</td>
<td>This is a hallmark of our program that is proving to be popular among PQ faculty and executives who are seeking AQ status or a career shift to academia, respectively. About 70% of our students are out of state. Students are in residence 8 to 10 times per year over a course of 3 to 4 days per month. This approach allows them to retain their domicile and work engagement.</td>
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<td>Distance education components may be incorporated.</td>
<td>We currently do not offer a distance program, as our students are required to meet our residency requirements. However, the majority of the work at the dissertation stage is conducted by “distance” for an out of state student. As there are no scheduled classes for the dissertation, students can work on their dissertations remotely with regular contact with their committees (e.g., telephone, Skype, email, conference calls, etc.). A minimum of 4-5 days of dissertation residency is mandatory though. In our experience, some students travel to campus voluntarily to meet with their dissertation chair and committee members.</td>
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Appendix 2

In this appendix, we provide a brief overview of the Kennesaw State University DBA program structure and examples of research papers the DBA accounting students have written in collaboration with faculty that have been published or accepted for publication, and titles of dissertations completed by our first three accounting graduates in May 2012.

Figure 1: Brief Overview of Program Structure
Selected Examples of DBA Student Publications During the Program (Student coauthors in bold)


Dissertations Completed

- **Douglas Boyle** - The effects of internal audit report type and reporting relationship on internal auditors’ judgments (109 pages). Committee Chair: Dana Hermanson, Kennesaw State University, Committee Member: Todd DeZoort, The University of Alabama. This dissertation was awarded a Michael J. Barrett Doctoral Dissertation Grant from the Institute of Internal Auditors. The paper is now under review at a top academic journal.

  Dr. Boyle is now an assistant professor and the Chair of the Accounting Department at the University of Scrantron. He won the (1) “Excellence in Scholarly Publications (2012)” award, University of Scranton, (2) Teacher of the Year Award (2011 – 2012), University of Scranton Kania School of Management, and (3) Teacher of the Year Award (2009 – 2010), University of Scranton Kania School of Management.

- **Debra Lasher** - Antecedents and outcomes of the investment in internal auditing and the moderating role of family business culture (158 pages). Committee Chair: Audrey Gramling, Committee Member: Torsten Pieper, both of Kennesaw State University.

  Dr. Lasher is PSFIN Business Process Manager at the Board of Regents, the Georgia state government’s education oversight body.

- **Anne Wilkins** – Two papers on “How perceptions of fairness and influences of social capital, source credibility matter to compensation committees and investors” (100 pages). Committee Chair: Dana Hermanson, Kennesaw State University, Committee Member: Jeffrey Cohen, Boston College. The paper is being revised for submission to a top academic journal.

  Dr. Wilkins is now a tenure-track assistant professor in the Department of Accounting at Middle Tennessee State University.