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How Integrating Professionally Oriented Faculty Enhances an Institution's Mission



**American
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By The Pathways Commission

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Summary and Ask

There is an acknowledged gap between practice and higher education in accounting. Yet, over the years, many institutions have turned to professionally oriented faculty (POF) to help bring real-world experiences and perspectives into the classroom and to inform academic research. Further, The Pathways Commission: Charting a National Strategy for the Next Generation of Accountants concluded that there is a need to build a learned profession by purposeful integration of accounting research, education, and practice. Better integration of POF within the academy can help advance the building of the learned accounting profession. Based on surveys conducted by a task force of The Pathways Commission, this document summarizes some high-level leading practices for integrating POF into the academy.

To encourage widespread implementation of the leading practices, The Pathways Commission is asking your department or institution to adopt the principles spelled out further in this document and to openly acknowledge your support in this journey to build a learned profession.

This document provides background information about this effort, a summary of the leading practices, and a set of principles. The Pathways Commission is seeking your support in implementation of these principles. Additional information about the leading practices is available at www.pathwayscommission.org.

Background of The Pathways Commission

The Pathways Commission on Accounting Higher Education was created by the American Accounting Association (AAA) and the American Institute of Certified Public Accountants (AICPA) to study the future structure of higher education for the accounting profession and to develop recommendations for educational pathways to engage and retain the strongest possible community of students, academics, practitioners, and other knowledgeable leaders in the practice and study of accounting. Recommendation #1 of the Pathways Commission reads as follows:

Build a learned profession for the future by purposeful integration of accounting research, education, and practice for students, accounting practitioners, and educators.

Prior to the early 1990s, the resumes of many faculty included significant professional experience. However, over the last 20 years, academic culture has changed, and the vitae of many new-generation faculty reflect the expectations of their institution and focus primarily on research, lacking any significant business or practice experience. With the university culture focusing more attention on developing skills for theoretical or empirical research, some practice-related questions have become neglected, and rich institutional knowledge has become scarce within academia. One consequence is that research employs frameworks or other models that ignore key factors or mischaracterize factors that collectively define real-world judgment and decision-making contexts. Related, during their research training, many new-generation accounting professors receive little direct insight into the challenges of accounting practice in their career preparation, potentially reducing their ability to conduct research with high generalizability and relevance or to communicate about the latest developments in practice within the classroom.

An effective way to address the gap in linkages between practice and education and to help bring practice-based research to the academy is for institutions to hire and fully incorporate POF into their accounting departments. As Albrecht and Sack note in *Accounting Education: Charting the Course through a Perilous Future* (Accounting Education Series, Volume No. 16. Sarasota, FL, American Accounting Association, 2000), we need to do a better job involving business professionals in the educational process. These professionals, whose education was intended primarily to prepare them for careers in business or accounting practice and who return to teaching at a later stage, can bring significant business and practice experience to specific courses and entire curricula. The AACSB's newly released standards on faculty qualifications (Standard A9) encourages institutions to use POF by broadening and redefining the category of professionally qualified faculty with the establishment of two categories: (1) scholarly practitioner and (2) instructional practitioner.¹

¹ The AACSB Standard A9 (adopted April 2013) provides the definitions for scholarly practitioners and instructional practitioners. Scholarly practitioners (SP) sustain currency and relevance through continued professional experience, engagement, or interaction and scholarship related to their professional backgrounds and experience. Normally, SP status applies to practitioner faculty members who augment their experience with development and engagement activities involving substantive scholarly activities in their fields of teaching. Instructional practitioners (IP) sustain currency and relevance through continued professional experience and engagement related to their professional backgrounds and experience. Normally, IP status is granted to newly hired faculty members who join the faculty with significant and substantive professional experience.

Opportunity to Better Integrate Professionally Oriented Faculty

Many departments and institutions use POF to enhance achievement of the education missions. Yet questions exist about the degree to which these faculty are more fully integrated into furthering the research and service missions. A recent survey conducted by a task force of The Pathways Commission shows that diverging views exist.

On the one hand, an overwhelming percentage of program chairs (90%) believe POF employed in their program are being fully integrated into the faculty.² Typical comments from respondent program chairs included the following:

- “Full-time professionally oriented faculty are more engaged in department/college/university activities than most tenure-track faculty. They are the first to step up. They are also the most likely to engage in active learning that helps the students gain a deep understanding rather than memorize procedures.”
- “I feel they are a crucial component of our faculty and include them in everything.”
- “We could not function without them.”
- “Our program could not survive without our professionally qualified faculty; we work hard to integrate them into our community (and do a good job in my opinion).”
- “Given the nature of the accounting discipline, the insight of those who have had significant professional experience is very much valued at my institution.”
- “We are fortunate to have professionally oriented faculty who are fully engaged in the activities of this institution and doing work in the professional community that maintains their professional skill set.”

On the other hand, surveyed POF provide a different perspective. Although they generally find their experience to be positive, only 60% strongly agreed or agreed that they were fully integrated into the faculty at their institution with 30% strongly disagreeing or disagreeing. Many POF felt both the chair and their colleagues did not fully leverage their skills and talents, and although most indicated they were willing to “step up,” many were never asked to do so. Therefore, there is a significant disconnect between the perceptions of chairs and POF regarding how fully POF are incorporated into pursuing the mission of their institutions.

² At the direction of The Pathways Commission, two separate surveys were conducted by Bentley University in 2013. Surveyed were 610 POF and 1,081 accounting program chairs. Respondents included 132 POF (22%) and 189 program chairs (17%). For additional information on the results of the survey, please refer to <http://www.pathwayscommission.org>. The survey is still open on the Pathways Commission website and available for completion.

Identified Leading Practices

Based on responses from 132 POF, of which 65% were from public institutions, we found they would welcome opportunities to be more fully engaged in the mission of the department, college, and university. Another observation that consistently surfaced was that many POF felt they were not accorded the same professional respect as other, tenure-track faculty (TTF). One of the questions asked regarded what accounting departments could do that would contribute to an environment in which POFs are considered to be “full members” of the faculty. The following list could be viewed as a list of leading practices that, if adopted, would allow the accounting departments to fully engage POF and best leverage their skills to enhance the education of students and the research of faculty. The list is divided between (1) those practices that, if incorporated, would contribute to the mission of the department and (2) those benefits that would make POF feel as if they were more respected and valued members of their institution.

Practices that Contribute to Department Mission

- Being able to participate in developing and voting on undergraduate- and master’s-level curricula
- Being able to teach undergraduate- and master’s-level courses
- Being a faculty advisor for student organizations (e.g., Accounting Club, Beta Alpha Psi, National Association of Black Accountants, etc.)
- Encouraging and rewarding both POF and TTF to coauthor practice- and education-based research
- Being able to lead/coordinate programs and/or courses
- Being a member, including the chair, of department committees
- Being a member of a college and/or university committee
- Being encouraged to attend and participate in academic seminars.

Benefits for Professionally Oriented Faculty

- Being able to receive a multiyear (3–5 years) employment contract
- Being, at a minimum, a part of the hiring process for POF
- Having an opportunity for promotion (e.g., lecturer to senior lecturer)
- Being compensated commensurate with their experience and contribution to the mission of the department

- Being able to vote at department and college meetings on all issues except the hiring and promotion of TTF and the development of doctoral curricula
- Being reimbursed, comparable to TTF, for attendance at workshops, professional meetings, dues to professional organizations (e.g., IMA, AICPA, state societies), licensing fees, etc.
- Being able to receive teaching and service awards on an equal basis with TTF
- Participating in an orientation process that includes a TTF mentor to assist POF in acclimating to the institution
- Enjoying similar working conditions (e.g., private office, access to support staff, computer, technical support, etc.) as TTF

THE ASK

Integrating Professionally Oriented Faculty

The Pathways Commission

We value the contributions of POF and commit to applying these principles with integrity consistent with the legitimate role of a higher education institution. We will develop and implement institutional policies, procedures, training, and internal reporting structures that ensure fidelity to these principles throughout our organization. We believe applying these practices will achieve a more effective environment for education, research, and service.

Accordingly, we will provide opportunities for POF to do the following:

- Teach both undergraduate- and master's-level courses consistent with their expertise
- Participate and lead as members and chairs of department and program committees
- Be considered for department teaching, research, and service awards on an equal basis with TTF
- Actively participate in department faculty meetings, including, as applicable, voting on program/department matters (other than those related to promotion and tenure and doctoral programs)
- Participate in established orientation programs
- Be offered multiyear contracts when allowable by existing policy and legal parameters and consistent with other faculty
- Receive resources and support (e.g., technology, office space, travel funds for conferences/workshops and other faculty development opportunities) on par with tenured and TTF
- Have position titles and promotion structures consistent with the institution's mission
- Contribute to the development of academic research consistent with their expertise

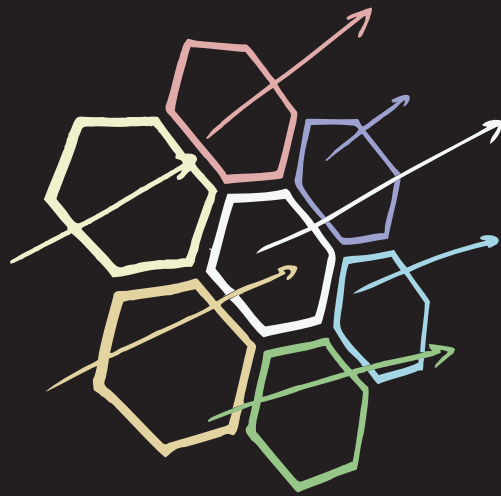
Further, we will advocate for integrating POF at college and university levels with opportunities to do the following:

- Participate as members of and chair college and university committees
- Be eligible to receive college and university teaching, research, and service awards
- Serve as faculty advisors for student organizations

We will be transparent in our implementation of these principles, provide information that demonstrates publicly our commitment to them, and encourage and support other institutions to implement these principles .

Adopt the Principles

To adopt these principles for integrating POF, visit www.pathwayscommission.org and indicate your intention to begin implementation and abide by the articulated principles. You are encouraged to indicate on your institution website your adherence to the principles and, on an ongoing basis, to reevaluate and ensure compliance with the principles, making any necessary adjustments to meet its spirit and principles. Questions about this effort can be sent to Mimi Janotka at mimi.janotka@aaahq.org.



www.pathwayscommission.org