

# Differences in Accounting Faculty Perceptions of Relative Job Satisfaction

Joseph J. Schultz, Jr.  
Professor of Accountancy  
Arizona State University

Janet A. Meade  
Assistant Professor of Accountancy  
University of Houston

Inder K. Khurana  
Assistant Professor of Accountancy  
University of Missouri at Columbia

*This study is based, in part, on a survey conducted for the American Accounting Association Professorial Environment Committee, 1986-87, and the Follow-Up Committee on the Future Structure, Content and Scope of Accounting Education, 1987-88. The authors are grateful for the counsel of the members of these committees.*

## ABSTRACT

Several studies exist that deal with the job satisfaction of accounting faculty. The purpose of this study is to augment these studies by identifying the elements contributing to relative job satisfaction and to measure differences in the perceptions of these elements among accounting faculty. The findings of the study indicate that newer faculty and those situated at doctorate-granting institutions derive greater satisfaction from research and less enjoyment from teaching than experienced faculty and those situated at nondoctorate-granting institutions. Comparisons among faculty who began their academic careers 15 or 25 years ago also indicate that over the course of their careers, faculty at both doctorate-granting and nondoctorate-granting institutions perceive that the relative enjoyment which they derive from teaching has declined. Several factors that may be related to these trends are identified, and suggestions for enhancing job satisfaction are discussed.

Attitudes toward job satisfaction generally are believed to differ among faculty depending on the stage of their career and/or the type of institution at which they are situated. The findings of Baldwin and Blackburn [1981], for example, indicate that the pleasure derived from both teaching and research declines over the course of the academic career, while satisfaction with the professorial position increases. A study by Cox, Boze and Schwendig [1987], however, suggests that career attitudes are unrelated to academic rank and instead are more influenced by the type of institution at which faculty are situated. Similarly, a survey by Seiler and Pearson [1986] reveals that job satisfaction is higher among faculty at doctorate-granting institutions than among those at nondoctorate-granting institutions.

The purpose of this paper is to provide evidence on the relative job satisfaction derived by accounting faculty from their professorial activities and to note differences in this satisfaction associated with the career starting dates and type of institution at which faculty are situated. As such, this paper contributes to the understanding of faculty

career development patterns by highlighting different sources of job satisfaction reported currently and those reported retrospectively. Comparison of retrospective and current perceptions also offers insight into changes in the accounting academic environment so that efforts to enhance the overall job satisfaction of faculty may be more effective.

## METHODOLOGY

The relative measures of job satisfaction reported in this study were obtained from questionnaires mailed to a randomly selected sample of 245 accounting faculty listed in the Prentice-Hall *Accounting Faculty Directory* [Hasselback, 1986]. As shown in Table 1, these faculty were partitioned into six different groups, with 40 subjects and five alternates selected from each. The first division was between faculty affiliated with accounting programs granting a doctoral degree with an emphasis in accounting and faculty affiliated with accounting programs not offering such a degree. The second division was among three career starting times as estimated from the date of the subject's highest degree.

TABLE 1

### Response Rates and Average Age of Surveyed Faculty

Questionnaires	Faculty Start Date			Totals
	1961-66	1971-74	1980-81	
Returned/Mailed				
Doctorate-Granting	28/40	25/40	31/40	84/120
Nondoctorate-Granting	22/45	25/40	25/40	72/125
<b>Response Rates</b>				
Doctorate-Granting	70%	63%	78%	70%
Nondoctorate-Granting	49%	63%	63%	58%
<b>Average Age</b>				
Doctorate-Granting	56	45	37	46
Nondoctorate-Granting	53	47	39	46

The division between faculty affiliated with doctorate and nondoctorate-granting accounting programs was employed because these environments have been shown to differ significantly in terms of faculty size, teaching loads, publication productivity, research support, and student enrollment at the undergraduate and graduate levels [Cargile and Bublitz, 1986; Campbell and Morgan, 1987; Saftner, 1988]. Likewise, the three career starting dates were selected to identify differences among faculty entering these environments at various times.

The first of the career starting dates, 1961-66, was chosen to include faculty who received their graduate education before the widespread availability of computers, the explosive growth in accounting student enrollments, the proliferation of technical accounting standards, and the general use of empirical research methodologies in accounting. The second career starting date, 1971-74, was selected to include faculty whose doctoral education and early academic career coincided with substantial increases in computing resources, student enrollments, technical standards, and published empirical accounting studies. The third career starting date, 1980-81, was chosen to include faculty who were exposed during their graduate studies to rapid advances in computer technology and increasingly sophisticated research methodologies and whose academic employment was of sufficient length to allow them to develop stable perceptions of the professorial environment.

The questionnaires mailed to the subjects asked for a relative rating of job satisfaction as derived from teaching, research, service and administration, remunerative outside work, continuing education, and other activities.<sup>1</sup> The relative rating was based on an allocation of 100 points among these endeavors, with greater weight assigned to those yielding greater satisfaction. All subjects were asked to rate the activities for their most recent three years of academic employment and, in the case of the 1961-66 and 1971-74 groups, for their first three years of employment as full-time

accounting faculty.<sup>2</sup> The subjects also were asked questions on other matters not pertinent to this paper.

## ANALYSES AND RESULTS

Four types of differences in relative job satisfaction were addressed by the data analyses: (1) differences among the six groups for the most recent three years of academic employment, (2) differences among the six groups during the first three years of academic employment, (3) differences between members of the same group for the most recent three years of academic employment versus the first three years of employment, and (4) differences between members of the 1961-66 and 1971-74 groups for the most recent three years of academic employment versus the first three years of employment. The primary statistical technique was MANOVA, with Bonferroni *t* tests utilized to determine the source of a significant difference.<sup>3</sup> Prior to conducting these statistical tests, however, the cell means were weighted by the relative population frequency in order to adjust for the disproportionate population sizes among the six groups. The marginal means presented in this paper, therefore, differ slightly from simple arithmetic averages.

Details of those activities for which statistically significant differences in relative job satisfaction were detected among the six faculty groups are presented in Tables 2 and 3. Individual cell means for each of the six groups are included in these tables even though no significant differences exist between these means in order to provide added insight into the sources underlying the overall means which are significantly different. Significant differences between the overall means are identified in the tables by solid lines when the level of statistical rejection is less than 0.05 and by dashed lines when the level is less than 0.10.

Table 2 reveals significant differences in the current orientation to teaching and research among faculty depending on the type

of institution at which they are situated and the date at which they began their academic careers. As shown in this table, faculty at doctorate-granting institutions derive less relative satisfaction from teaching and more satisfaction from research than their counterparts at nondoctorate-granting institutions. Conversely, members of the 1961-66 group attribute greater relative enjoyment to teaching but less pleasure to research than members of the 1971-74 and 1980-81 groups.

Also identified in Table 2 are sharp differences among the faculty groups in the relative satisfaction they derive from research.

The 1980-81 group, for example, reports almost three times as much enjoyment from research as the 1961-66 group. Likewise, faculty at doctorate-granting institutions report over twice as much satisfaction from research as their colleagues at nondoctorate-granting institutions. The relative difference between faculty at the two types of institutions, however, decreases with the start date of the respondents. For the 1961-66 group, faculty at doctorate-granting institutions report over three times as much pleasure from research as those at nondoctorate-granting institutions. In comparison, this ratio is less than two-to-one for the 1980-81 group.

TABLE 2

Job Satisfaction by Activity, Start Date and Type of Institution  
for the Three Most Recent Years\*  
(on a 100-point scale)

Activity	Start Date	Type of Institution		Overall
		Doctorate-Granting	Nondoctorate-Granting	
Teaching	61-66	47.1	65.4	60.8 49.6 47.6
	71-74	41.2	52.5	
	80-81	46.0	48.1	
	Means	44.3	54.8	52.1
Research	61-66	19.6	6.1	9.5 18.4 26.0
	71-74	29.0	14.8	
	80-81	38.6	21.7	
	Means	29.3	14.3	18.1

\* Significant relationships only. No significant differences in service and administration, remunerative outside work, continuing education or other categories.

— Significant at  $p < .05$ .

—— Significant at  $p < .10$ .

Table 3 shows that the patterns of relative satisfaction derived from teaching and research during the first three-year period of the respondents' careers are essentially the same as those observed during the most recent three-year period. New, however, is the finding that faculty beginning their careers at doctorate-granting institutions report significantly less relative satisfaction from both service and administration and remunerative outside work than their colleagues at nondoctorate-granting institutions.<sup>4</sup> Moreover, this difference is

exceptionally large for remunerative outside work, with faculty at doctorate-granting institutions reporting only one-third as much enjoyment as faculty starting at nondoctorate-granting institutions. Also shown to be related to the relative satisfaction derived from teaching, research, and remunerative outside work during the early career years is the starting date of the faculty member's career. In general, the more recent the respondent's start date, the more likely it is that he/she enjoys research and remunerative outside work more and teaching less.

TABLE 3

Job Satisfaction by Activity, Start Date and Type of Institution  
for the Three Years Early in Career\*  
(on a 100-point scale)

Activity	Start Date	Type of Institution		Overall
		Doctorate-Granting	Nondoctorate-Granting	
Teaching	61-66	50.7	74.6	68.6
	71-74	52.0	68.3	64.2
	80-81	46.0	48.1	47.6
	Means	49.8	64.5	60.8
Research	61-66	29.1	9.6	14.5
	71-74	40.0	10.0	17.6
	80-81	38.6	21.7	26.0
	Means	36.5	13.1	19.0
Service and Administration	61-66	6.5	4.4	4.9
	71-74	1.8	6.8	5.5
	80-81	3.4	8.4	7.1
	Means	3.6	6.6	5.8
Remunerative Outside Work	61-66	4.6	5.0	4.9
	71-74	1.8	8.1	6.5
	80-81	6.0	13.5	11.6
	Means	3.9	11.8	7.5

\* Significant relationships only. No significant differences in service and administration, remunerative outside work, continuing education or other categories.

— Significant at  $p < .05$ .

— Significant at  $p < .10$ .

Table 4 presents differences in job satisfaction associated with the first three years of academic employment as compared to the most recent three years for members of the 1961-66 and 1971-74 groups. Overall, these faculty report that they derive less relative enjoyment from teaching now than when they began their careers. Faculty having approximately 15 years experience (1971-74 group), however, report an increase in the relative enjoyment derived from continuing education while those with about 25 years experience (1961-66 group) report no change. In addition, faculty at nondoctorate-granting institutions report a larger increase over their careers in the pleasure they derive from this activity than those at doctorate-granting institutions. Another significant change reported in Table 4 is the large decline occurring between the early and current career phases in the relative satisfaction derived from research by faculty at doctorate-granting institutions. This decline is particularly noteworthy when contrasted with the slight increase in research satisfaction reported by faculty at nondoctorate-granting institutions.

#### DISCUSSION AND ANALYSIS

The findings of this study indicate that the relative satisfaction derived from research is greater among newer accounting faculty and those situated at doctorate-granting institutions than among experienced faculty and those situated at nondoctorate-granting institutions. Likewise, the results show that newer faculty and those situated at doctorate-granting institutions attribute less relative enjoyment to teaching than experienced faculty and those situated at nondoctorate-granting institutions. Comparisons among faculty who began their academic careers 15 or 25 years ago also indicate that over the course of their careers, faculty at doctorate-granting institutions perceive a decline in the relative satisfaction which they derive from research and that faculty at both doctorate-granting and nondoctorate-granting institutions believe

the relative enjoyment attributable to teaching has decreased. Despite this perceived decline in satisfaction, however, accounting faculty overall report that teaching is still the most enjoyable of their professorial activities.

Although there are many factors that may have contributed to the differences in relative job satisfaction reported in this study, eleven factors identified by the survey data and educational literature seem to be particularly relevant.<sup>5</sup> First among these is the educational backgrounds of the respondents. In this study, over 70 percent of the respondents from both the 1971-74 and 1980-81 groups held doctoral degrees as compared to only 60 percent from the 1961-66 group. Similarly, 92 percent of the respondents from doctorate-granting institutions held doctoral degrees, while only 63 percent of the respondents from nondoctorate-granting institutions held such degrees. Given that a doctorate degree generally is regarded as a research degree, the finding of greater research enjoyment among newer faculty and faculty at doctorate-granting institutions consequently may be related to the academic training of these members.

A second factor that may be related to the differences among faculty in the relative satisfaction derived from research is the growing availability of computers and computer data bases. When the respondents were asked about matters believed to have affected the accounting educational environment over the past 25 years, this factor received the most favorable rating. Interpreting this finding in conjunction with a survey by Cargile and Bublitz [1986] in which accounting faculty were found to view access to computers and computer data bases as two of the top six factors most conducive to research and publication, the results of this study suggest that recent advances in computing resources may have enhanced the pleasure attached to research to a greater extent among faculty trained in the use of such technology than among faculty not so trained.

A third factor that may be associated with the reported differences in research enjoyment

TABLE 4

Job Satisfaction by Activity, Start Date,  
Type of Institution and Phase of Career  
(on a 100-point scale)

Activity	Start Date	Doctorate-Granting			Nondocterate-Granting			Overall		
		Early Career	Current	Difference	Early Career	Current	Difference	Early Career	Current	Difference
Teaching	N/A*	51.5	43.5	-8.0	70.8	57.7	-13.1	66.0	54.2	-11.8
Research	N/A*	35.6	25.2	-10.4	9.8	11.2	1.4	16.2	14.6	-1.6
Service and Administration	N/A*	3.7	9.4	5.7	5.8	14.2	5.4	5.3	10.8	5.5
Continuing Education	61-66	5.4	5.8	0.4	4.5	4.1	-0.4	4.7	4.7	0.0
	71-74	3.0	3.5	0.5	2.7	7.6	4.9	2.5	6.7	3.8
Overall		3.9	4.4	0.5	3.4	6.2	2.8	3.6	5.8	2.2

\* Significant relationships only. No significant differences in remunerative outside work or other categories, nor between the 1961-66 and 1971-74 start date groups other than for continuing education.

— Significant at  $p < .05$ .

--- Significant at  $p < .10$ .

is the expanded role of research in the reward structure. Studies within accounting relating to promotion and tenure [e.g., Milne and Vent, 1987; Saftner, 1988; Schultz, Meade and Khurana, 1989] indicate that in recent years the promotion and tenure process has become more difficult and that the role of research in this process has increased substantially. One possible outgrowth of this expanded role of research in the reward structure, therefore, may be an increase in the relative satisfaction derived from such activities by faculty holding positions at the assistant or associate ranks and for whom the promotion and tenure process is critical to their career advancement.

In a similar manner, two additional changes in the professorial environment also may be related to the reported decline in the relative satisfaction derived from research by experienced faculty at doctorate-granting institutions over the course of their careers. First, the emphasis on empirical and other complex methodologies employed in accounting research has increased substantially since members of the 1961-66 and 1971-74 groups entered academia. As an illustration of this trend, consider that in 1963 only 12 percent of the 94 articles published in *The Accounting Review* and *The Journal of Accounting Research* employed empirical and other complex methodologies.<sup>6</sup> By 1975, however, this figure had increased to 86 percent. During the following decade, the introduction of several new journals, such as *Accounting, Organizations and Society* in 1976, *The Journal of Accounting, Auditing and Finance* in 1977, *The Journal of Accounting and Economics* in 1979, and *Auditing: A Journal of Practice and Theory* in 1981, provided additional opportunities for the publication of empirical accounting research so that by 1986, 98 percent of the 149 articles published in these six journals employed such methodologies.

Coupled with this change in methodologies has been a substantial increase in the importance assigned to research, particularly at doctorate-granting institutions. Cargile and Bublitz [1986], for example, report that the

relative weight attached to research in promotion and tenure decisions at doctorate-granting institutions is nearly twice as great as that at nondoctorate-granting institutions. Similarly, Schultz, Meade and Khurana [1989] report that not only is the emphasis assigned to research greater at doctorate-granting institutions than nondoctorate-granting institutions, but that this emphasis has increased over time. Accordingly, the increased importance of empirical and other complex methodologies in the academic accounting environment may have had a more pronounced effect on the research satisfaction of experienced faculty at doctorate-granting institutions than upon those at nondoctorate-granting institutions.

A second factor potentially related to the decline in research satisfaction among experienced faculty at doctorate-granting institutions is the relative sparseness of empirical knowledge about accounting matters which existed at the outset of their academic careers. For example, data bases on stock prices, trading volume, accounting numbers, financial disclosures, and other information were not available to most faculty starting their careers 25 years ago. Likewise, behavioral experimentation was just beginning at this time [among others, see Dyckman, 1964a, 1964b; Stedry, 1960]. Application of new research methodologies consequently may have presented a novel challenge to these faculty as major relationships were identified for the first time. In contrast, much of the current focus on refining methodology to confirm earlier findings may not interest these experienced researchers.

With respect to the decline in the relative enjoyment derived from teaching, the survey data identified several factors that may be associated with this trend. Primary among these were reduced student/faculty contact, increased class size, increased use of multiple choice testing formats, increased teaching specialization, and reduced teaching loads. In particular, the data regarding teaching specialization and teaching loads represent

interesting concurrent patterns worthy of discussion.

To measure teaching specialization, respondents were asked to indicate the percentage of instruction time they devoted to auditing, financial accounting, managerial/cost accounting, management advisory/systems, taxation, governmental accounting, accounting research/methodology, and other subjects. Herfindahl measures of concentration [see Eichenseher and Danos, 1981; Stigler, 1968] then were computed and

analyzed for differences among the groups for both the most recent three year period and for the first three years of the experienced faculty's academic careers. The results, as reported in Table 5, show a significant increase in teaching specialization between the early and current career phases of the 1961-66 and 1971-74 groups, overall. The data also reveal that members of the 1971-74 group have tended toward greater specialization than members of the 1961-66 group.

TABLE 5

Teaching Specialization by Start Date,  
Type of Institution and Phase of Career

Start Date	Type of Institution				Overall	
	Doctorate-Granting		Nondoctorate-Granting			
	Early Career	Current	Early Career	Current	Early Career	Current
61-66	1.8	1.6	2.1	1.8	2.0	1.8
71-74	1.7	1.6	2.1	1.4	2.0	1.4
Overall	1.8	1.6	2.1	1.6	2.0	1.6

Specialization indices are based on respondents' Herfindahl measures [Stigler, 1968]. Lower measures indicate greater specialization.

\_\_\_\_\_ Significant at  $p < .05$ .

The interaction between start date and phase of career (see means in Overall column) is significant at  $p < .10$ .

Also possibly associated with the reported decline in teaching satisfaction is a reduction in faculty teaching loads. Table 6 shows that between the first three years of the 1961-66 and 1971-74 groups' academic careers and the most recent three years the number of sections taught per semester or quarter has declined significantly. The relative size of this decline, moreover, is greater for faculty situated at nondoctorate-granting insti-

tutions than for those situated at doctorate-granting institutions. But because this study did not attempt to isolate the direct effects of changes in either teaching specialization or teaching loads on teaching enjoyment, the nature of the relationship among these factors is unclear and it is possible that they may share no more than a contemporary association with the change in teaching satisfaction.

**TABLE 6**  
**Number of Sections Taught per Semester/Quarter**  
**by Phase of Career and Type of Institution**

Phase of Career	Type of Institution		Overall
	Doctorate-Granting	Nondoctorate-Granting	
Early Career	2.1	3.4	3.1
Current	1.7	2.7	2.5

\_\_\_\_\_ Significant at  $p < .05$ .

The interaction between type of institution and start date is significant at  $p < .05$ .

Also unclear, but sharing a common trend with the change in teaching satisfaction is a decline in the amount of practice experience reported by the respondents. To illustrate this trend, members of the 1961-66 group reported an average of 84 months of professional accounting experience prior to beginning their academic careers, whereas members of the 1971-74 and 1980-81 groups reported only 74 and 64 months, respectively. Inasmuch as this decreasing pattern of experience causes newer faculty to encounter difficulty relating their instruction to practice, this trend may be another factor associated with the decline in teaching enjoyment reported by these faculty. Similarly, to the extent that changes in the accounting profession decrease the relevance of experienced faculty's practice experience, these academicians may have perceived a decline in relative teaching satisfaction over the course of their careers.

#### CONCLUSIONS AND RECOMMENDATIONS

As identified in this study, newer faculty and those situated at doctorate-granting institutions derive greater satisfaction from research and less enjoyment from teaching

than experienced faculty and those situated at nondoctorate-granting institutions. Faculty who began their academic careers 15 or 25 years ago also perceive a decline over the course of their careers in the satisfaction which they derive from teaching. In addition, experienced faculty at doctorate-granting institutions believe that the relative enjoyment they derive from research has decreased since the start of their academic careers.

Among the factors that may be associated with these reported differences in relative job satisfaction are the educational backgrounds of the respondents, the increased availability of computing resources, the increased emphasis on research in the academic reward structure, the reduced hours of contact between faculty and students, the increased size of classes, the increased specialization in teaching, and the decreased number of sections taught per semester or quarter. Numerous other factors may be related to these differences as well.

Although the differences in relative job satisfaction identified in this study may be a function of changes in the professorial accounting environment and, hence, require no action on the part of either faculty or

administrators, several options exist to enhance the satisfaction derived from teaching and research. For instance, one possible approach to increase teaching enjoyment may be for faculty to periodically team teach various courses. This approach would provide the opportunity for faculty to share their knowledge not only with students but with one another and, thus, could lead to new insights. The results from team teaching, moreover, could be especially rewarding when one of the co-instructors is from practice. Likewise, the application of new pedagogical techniques and increased utilization of

computer-assisted instruction packages also might enhance the enjoyment derived from teaching.

To enhance the research enjoyment of experienced faculty, joint projects again may prove helpful by allowing these researchers to share their expertise with younger faculty or accounting practitioners. Periodic internships in practice also may prove beneficial in determining germane research issues. Finally, the use of a variety of methodologies to address meaningful research questions may help create a fresh environment for these experienced faculty.

#### ENDNOTES

<sup>1</sup> The questionnaire provided definitions of these activities in order to contribute to consistent interpretation. Teaching was defined to include preparation time, grading and other teaching functions, as well as classroom contact, and supervision of masters' theses and doctoral dissertations. Research included activities directly related to the preparation of articles. Continuing education included attendance at professional conferences and seminars, participation in formal education classes, and informal activities required to keep current with the accounting and business literature. Other was a residual category defined to include such activities as textbook preparation.

<sup>2</sup> A major limitation relating to differences in the relative job satisfaction attributable to the various professorial activities over the course of the 1961-66 and 1971-74 groups' academic careers lies in the fidelity of the respondents' recall. The authors do not assert that the recollection of either retrospective or current data are without error. However, any error in these estimates is likely to have caused an understatement of statistical significance and, hence, to have made rejection of the null hypotheses more difficult. Additionally, because these data involve within-subjects repeated measures, the directionality of any reporting error should be consistent unless the respondents were insidious in their responses. This latter explanation seems doubtful in that the faculty were responding to a study sponsored by the American Accounting Association and were asked by the president of the Association to participate in a conscientious manner.

<sup>3</sup> Additional tests were conducted to assure that no significant violations of the multivariate assumptions were present in the data.

<sup>4</sup> Analysis of the data revealed few changes in the type of institution at which the respondents were employed during their early career phase and their current career phase. Specifically, only seven of the 72 respondents employed at nondoctorate-granting institutions were determined to have begun their academic careers at doctorate-granting institutions, while only three of the 84 respondents employed at doctorate-granting institutions were determined to have begun their academic careers at nondoctorate-granting institutions.

<sup>5</sup> A comprehensive framework to describe the interrelationships among the many factors comprising the accounting educational environment and the differences in relative job satisfaction reported in this study is beyond the scope of this paper. The discussion contained in this paper, therefore, focuses on eleven factors identified by the survey data and educational literature as

potentially associated with the reported differences in relative job satisfaction. Numerous other factors not discussed in this paper also may be related to these differences.

\* The statistics reported in this discussion are from the data base of Vasarhelyi, Bao and Berk [1987]. This data base utilizes a multiple-taxonomy to classify all articles published in *Accounting, Organizations and Society*, *The Accounting Review*, *Auditing: A Journal of Practice and Theory*, *The Journal of Accounting, Auditing and Finance*, *The Journal of Accounting and Economics*, and *The Journal of Accounting Research* from 1963 (or the date of inception) to 1986.

## REFERENCES

- Baldwin, R. G., and R. T. Blackburn, "The Academic Career as a Developmental Process," *Journal of Higher Education* (November/December 1981), pp. 598-614.
- Campbell, D. R., and R. G. Morgan, "Publication Activity of Promoted Accounting Faculty," *Issues in Accounting Education* (Spring 1987), pp. 28-43.
- Cargile, B. R., and B. Bublitz, "Factors Contributing to Published Research by Accounting Faculty," *The Accounting Review* (January 1986), pp. 158-178.
- Cox, C. T., K. M. Boze, and L. Schwendig, "Academic Accountants: A Study of Faculty Characteristics and Career Activities," *Journal of Accounting Education* (Spring 1987), pp. 59-76.
- Dyckman, T. R., "The Effects of Alternative Accounting Techniques on Certain Management Decisions," *Journal of Accounting Research* (Spring 1964a), pp. 91-107.
- \_\_\_\_\_, "On the Investment Decision," *The Accounting Review* (April 1964b), pp. 285-295.
- Eichenseher, J. W., and P. Danos, "The Analysis of Industry-Specific Auditor Concentration: Towards an Explanatory Model," *The Accounting Review* (July 1981), pp. 479-492.
- Hasselback, J. R., *Accounting Faculty Directory 1986* (Englewood Cliffs, NJ: Prentice-Hall, 1986).
- Milne, R. A., and G. A. Vent, "Publication Productivity: A Comparison of Accounting Faculty Members Promoted in 1981 and 1984," *Issues in Accounting Education* (Spring 1987), pp. 94-102.
- Saftner, D. V., "The Promotion of Academic Accountants," *Journal of Accounting Education* (Spring 1988), pp. 55-66.
- Schultz, J. J., J. A. Meade, and I. Khurana, "The Changing Roles of Teaching, Research, and Service in the Promotion and Tenure Decisions for Accounting Faculty," *Issues in Accounting Education* (Spring 1989), pp. 109-119.
- Seiler, R. E., and D. A. Pearson, "Work Satisfaction Through Research — An Empirical Test," *Issues in Accounting Education* (Spring 1986), pp. 65-75.
- Stedry, A. C., *Budget Control and Cost Behavior*, The Ford Foundation Doctoral Dissertation Series 1959 Award Winner (Englewood Cliffs, NJ: Prentice-Hall, 1960).
- Stigler, G., *The Organization of Industry* (Irwin, 1968).
- Vasarhelyi, M. A., D. H. Bao, and J. Berk, "Data Base of Six Accounting Journals," Unpublished working paper, 1987.