DOCTORAL PROGRAMS IN ACCOUNTING AND INTELLECTUAL CONTRIBUTIONS OF ACCOUNTING FACULTY AT NON-DOCTORAL INSTITUTIONS

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ABSTRACT

This study examines the curricula and training of doctoral accounting students and intellectual contributions of accounting faculty at non-doctoral institutions in Texas. The Association to Advance Collegiate Schools of Business International Standards classifies faculty intellectual contribution into three fields: discipline-based scholarship research, contributions to practice, and pedagogical research. We find that doctoral accounting students are primarily trained to promote discipline-based scholarship research, while accounting faculty in selected non-doctoral institutions produce intellectual contributions on applied and pedagogical topics.

INTRODUCTION

The purpose of this study is to evaluate the role of doctoral accounting programs in training accounting faculty members who would teach in schools accredited by The Association to Advance Collegiate Schools of Business (AACSBI) International. Accreditation for business programs in colleges and universities is comparable to the ISO9000 and ISO14000 certification in the industry as a way to improve the quality of processes and products (Munilla et al. 1998). Under the pre-1991 standards, AACSBI accreditation was confined to large and research-oriented institutions with adequate resources to meet rather narrowly defined criteria of academic scholarship-publications in quality refereed academic journals. As small and medium-sized institutions with teaching as their primary mission also wanted to improve their educational programs through accreditation, AACSBI International gradually adopted new standards to allow both research- and teaching-oriented institutions to seek accreditation.

Under the mission-driven standards adopted in 1991 and 2003 (continuously updated afterwards) (AACBS International 2008), institutions can take advantage of their unique strengths in higher education. For example, previous standards on intellectual contributions refer to basic or discipline-based scholarship only (the discovery of new knowledge that is published in refereed academic journals), but new standards in 1991 and 2003 broadened the definition by adding two additional categories: 1) contributions to
practice and 2) learning and pedagogical research. Standards in 1991 and 2003 employ different, but comparable, terms to describe each of the classified faculty intellectual outputs: basic research, applied research, and intellectual development in 1991, but discipline-based scholarship, contributions to practice, and learning and pedagogical research in 2003. This paper uses terms employed in the 2003 document.

Under the 2003 standards, membership in AACSB International is open to any academic institution that demonstrates the intellectual activities of their faculty in line with its announced educational mission. For example, institutions with doctoral programs place emphasis on discipline-based scholarship, while institutions with a primary undergraduate teaching focus select learning and pedagogical research as their primary categories in intellectual contributions. Institutions with master’s degree programs could balance three areas (McKenna et al. 1997). In each case, faculty members must demonstrate competence through intellectual activities for attaining initial AACSB accreditation and maintenance (Swinney et al. 2002).

AACSB International Standards classify faculty into two distinct groups based on their academic qualifications: academically or professionally qualified faculty members. The former is trained to perform academic research with a terminal degree in their area of teaching, while the latter is expected to bring real-world experience into the classroom. Since business academic curricula must address real-world issues, a combination of instruction in both academic rigor and current real-world experience would equip business graduates with critical thinking as well as applicable knowledge and skills in business. In general, academically qualified faculty members produce intellectual outputs that enable their institution to move toward achieving its educational mission.

Academically qualified faculty members are a product of doctoral programs. In particular, their research capability is heavily influenced by what they learn in the doctoral program. Doctoral institutions have a stated mission to pursue excellence in the discipline-based scholarship; their faculty members earn prestige and recognition through distinguished contributions to the existing body of knowledge in their discipline. In general, applied knowledge and pedagogy are not a major concern for business faculty employed in doctoral institutions.

Faculty members with a terminal degree work in either doctoral or non-doctoral institutions. The intellectual contribution portfolio is one of the most important considerations for non-doctoral institutions in applying for AACSB accreditation and continued maintenance (Kachelmeier et al., 2005). Therefore, faculty members at both doctoral and non-doctoral institutions are engaged in intellectual activities but with different emphasis guided by a stated mission of their institution and the resources available. An important question is how faculty at doctoral institutions trained in basic research can develop skills and expertise required to conduct research in practice and pedagogical topics.

The standards of AACSB International do not address what doctoral students should learn or how they should be trained. Rather, they assume that researchers with a terminal degree could migrate into other fields of research. There is no close coordination between doctoral institutions and AACSB International about the doctoral curriculum (Mowday, 1997). Rather, doctoral curricula in business are primarily determined by stated missions at individual institutions.
A review of the accounting doctoral programs at seven institutions in Texas reveals that doctoral students are trained to perform basic academic research in accounting, namely, discipline-based scholarship, and to develop their effective teaching (or communication) skills. In our sample, however, no accounting doctoral students are required to obtain pedagogical knowledge about student learning; no course in the education department is recommended. Rather, doctoral students choose fields that could provide supporting theoretical and methodological skills in the course of conducting their research in accounting, for example, statistics, econometrics, economics, psychology, and the like. Further, no specific mechanism exists in accounting doctoral programs to assist students in gaining practical experience in accounting. As a result, doctoral accounting curricula do not adequately address research topics in practice and pedagogy.

In order to evaluate the intellectual contributions of accounting faculty members, we reviewed Self-Evaluation Reports (SERs) prepared by five Texas business schools that had successfully applied for AACSB accreditation in the last five years. The institutions had published 224 intellectual contributions during the accreditation review period. Of the 224 intellectual contributions, 206 (92%) are in research about practice and pedagogy, and 18 (8%) are associated with basic research.

In conclusion, a large discrepancy exists between research topics and skills that doctoral accounting curricula address and those that are required by accounting faculty members at non-doctoral institutions. In terms of quantity, accounting faculty with a terminal degree appear to successfully migrate into other fields of research as demonstrated by the bulk of their research. In terms of quality, nonetheless, their migration is not well supported, as only one of the 126 articles in applied research appears in the 11 widely circulated practice-oriented journals.

LITERATURE REVIEW AND RESEARCH QUESTION

New AACSB standards in 1991 and 2003 have made accreditation feasible for more institutions as research excellence is no longer the only path for accreditation. A large number of small- and medium-sized institutions can use teaching as their primary mission and receive accreditation for programs that are designed to achieve their educational mission as long as they can establish that their programs are of high quality. Accordingly, the definition of intellectual contributions (IC) has been broadened to include three categories: learning and pedagogical research, contributions to practice, and discipline-based scholarship. Learning and pedagogical research contributes to "the teaching-learning activities of the school. Preparation of new materials for use in courses, creation of teaching aids, and research pedagogy all qualify" (AACSB International 2008, p. 24). Contributions to practice is associated with "professional practice in the faculty member's field. Articles in practice-oriented journals, creation and delivery of executive education courses, development of discipline-based practice tools, and published reports on consulting all qualify" (AACSB International 2008, p. 24). Discipline-based scholarship contributes to "the theory or knowledge base of the faculty member's field. Published research results and theoretical innovation qualify" (AACSB International 2008, p. 24).
This categorization of a faculty’s intellectual contributions is consistent with the inspiration of Cheit (1985), who proposed two distinctive approaches to higher education in business: academic and professional. The academic approach is designed to improve the intellectual capacity of students in business to deal with unknown problems in the future through general intellectual training that includes creativity, analytical competence, teamwork, habits of mind, sound judgments, and others. Thus, the curricula in business schools under the academic approach do not have to be directly related to business practice in industries. Alternatively, the professional approach focuses on the development of students’ skill and judgment to effectively handle complex and unstructured business issues. Under this model, faculty should actively incorporate applied business problems in classroom discussions. Thus, Cheit (1985) argues that business schools should be able to appropriately balance both approaches in their curricula.

The classification of a faculty’s intellectual contributions described in AACSB International standards reflects a need to balance the alternate approaches to educate business students by taking advantage of the distinctive missions and strengths of each institution. Institutions with doctoral programs favor discipline-based scholarship, while their counterparts with an undergraduate focus devote their resources to the pursuit of applied knowledge and pedagogical improvement.

AACSB International defines two types of faculty: those who are academically qualified (AQ) and those who are professionally qualified (PQ). In general, AQ faculty should hold a doctoral degree in the teaching area, while PQ faculty are non-doctoral instructors who are expected to bring their real-world experience in business and industry into the classroom. Nonetheless, both groups of faculty are expected to maintain currency in their teaching area by producing research outputs in their specialized area. In addition to faculty members who individually need to maintain currency in their field of instruction by following alternate paths (publishing papers, attending conferences, or participating in professional workshops), the institution as a whole should produce an appropriate level of intellectual contributions in each discipline. For example, Standard 2 of AACSB International indicates that “The mission includes the production of intellectual contributions that advance the knowledge and practice of business and management” (Section 2.2, p. 13). This requirement, further defined as “the portfolio of intellectual contributions should emanate from a substantial cross-section of faculty in each discipline; the school should have established clear expectations for the intellectual contributions responsibility of individual faculty members” (p. 48). Accordingly, accredited institutions would like to recruit and retain more AQ faculty who are trained and able to produce intellectual contributions in their fields of specialization.

The three classifications of intellectual contributions defined by AACSB International standards are also consistent with the ideas of Boyer who divides scholarship in four ways:

What we urgently need today is a more inclusive view of what it means to be a scholar - a recognition that knowledge is acquired through research, through synthesis, through practice, and through teaching (1990, p. 24).

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Boyer defines research as a discovery of new theories or knowledge that contributes to the intellectual world of human beings, while synthesis is the combination of isolated facts and theories into comprehensive, meaningful concepts. Thus, research and synthesis constitute discipline-based scholarship according to AACSB International standards. Practice represents the application of theories and knowledge discovered in useful and meaningful ways. Boyer emphasizes teaching as the dissemination of knowledge and skills to others, so teaching itself is emphasized. Thus, AACSB International Standards 15-21 include detailed guidelines on the assurance of learning standards. In addition, AACSB International includes learning and pedagogical research as one of the required areas of intellectual contributions. As a result, faculty members at accredited institutions are encouraged to pursue a broad range of intellectual activities in addition to disciplined-based scholarship, which was previously the primary source of intellectual contributions.

The question is whether or not doctoral programs in accounting have been updated by reflecting the expanded scope of intellectual activities. Standard 21 of AACSB International states “[S]tudents of doctoral level programs demonstrate the ability to create knowledge through original research in their areas of specialization” (p. 17). Accordingly, AACSB International considers the ability of doctoral students to conduct discipline-based scholarship as the primary educational goal of their programs. Yet, no similar specification exists for other intellectual activities: contributions to practice and learning and pedagogical research. Rather, terms such as "advanced knowledge" or "advanced theoretical or practical research skills" in Standard 21 imply the importance of original research in the specialized area.

Standard 21 indicates that “preparation for teaching responsibilities in higher education (for those students who expect to enter teaching careers)” (p. 17). A number of doctoral students are recruited by institutions where teaching is their primary responsibility; they are expected to be effective communicators in the classroom. Accordingly, doctoral students are primarily trained to be effective classroom communicators. That training process is not necessarily involved in academic inquiries into teaching methodologies and their advancement.

Doctoral institutions could customize their doctoral programs by including additional learning activities consistent with their mission, as indicated in the sixth clause in Standard 21, which says that “other areas as identified by the school” (AACSB International 2008, p. 17). Thus, this paper is motivated to examine how individual doctoral institutions address in their doctoral curriculum the expanded scope of faculty intellectual activities including applied and pedagogical research for doctoral students who will work for non-doctoral institutions.

This paper reviews the curricula of doctoral programs in accounting at selected institutions to determine whether the curricula are broad enough to encompass potential doctoral faculty who could conduct research in all three areas. The accounting program is chosen because of its professional nature. The accounting discipline was initially organized to train competent accountants who produce financial statements and auditors who attest to financial statements’ conformity with generally accepted accounting principles. Professional knowledge and skills play an important role in designing the accounting curriculum. For example, Mounce et al. (2004) reports that accounting professors with relevant
professional experience are of higher quality than their counterparts who lack professional experience as perceived by students. Thus, applied and pedagogical research might be an important part of intellectual activities for the accounting faculty.

REVIEW OF ACCOUNTING DOCTORAL PROGRAMS IN TEXAS

We reviewed doctoral accounting programs of seven universities in Texas: The University of Texas at Austin (UT-Austin), Texas A&M University (TAMU), Texas Tech University (TTU), The University of Houston (UH), The University of North Texas (UNT), The University of Texas at Dallas (UTD), and The University of Texas at San Antonio (UTSA). Table 1 includes a summary of learning objectives and associated doctoral programs curricula at these institutions.

<table>
<thead>
<tr>
<th>Universities</th>
<th>Focus of Doctoral Curriculum</th>
<th>Courses</th>
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</table>
| University of Texas-Austin | -Abilities to advance knowledge in accounting-researcher  
-Teaching experience-teacher | -Foundation courses in accounting, mathematics, economics, and statistics  
-Courses in major and minor fields  
-Teaching one course for students without prior teaching experience |
| Texas A&M University  | -Development of comprehensive knowledge of methods and concepts in business research disciplines  
-Performance of quality research and dissemination of findings through teaching and writing  
-Preparation for academic or similar positions that require research and analytical skills | -Courses in research methodology: statistics and econometrics  
-Courses in major and minor areas |
| Texas Tech University | -Basic research skills  
-Quantitative and economic tools of analysis  
-Expertise in accounting | -Foundation courses  
-Courses in research methods  
-Courses in major and minor fields |
| University of Houston | -Scholars to contribute to the body of academic and practical knowledge in accounting  
-Educators to teach future accountants and business persons | -Courses in research methodology  
-Courses in major and minor areas |
| University of North Texas | -Careers in teaching and research at the university level  
-Careers outside academia | -Foundations courses - teaching and research  
-One of the two tracks of research methodology  
-Courses in major and minor areas |

*Table 1: Accounting Doctoral Programs in Texas*
The descriptions of doctoral programs in accounting at four institutions (UT-Austin, TAMU, TTU, and UTSA) do not include words or terms that imply applied or practical knowledge in accounting. On the other hand, three other doctoral programs address their interest in practical knowledge in accounting. For example, the doctoral program from UH emphasizes that Ph.D. holders in accounting should be able to contribute to the body of practical knowledge in accounting; UNT indicates that the flexibility of their accounting doctoral program allows students to pursue their careers outside academia; UTD specifically includes the term “applied scholarship” in the description of their accounting doctoral program to prospective students.

Nonetheless, the curricula of the accounting doctoral programs at UH, UNT, and UTD are fairly similar to those of their counterparts, UT-Austin, TAMU, TTU, and UTSA in terms of courses required in research methodology, major, minor, and supporting fields. A majority of learning activities in each of these doctoral programs takes place in the classroom setting with emphasis on quantitative analysis to improve the rigor of research findings; thus, this curriculum is mainly designed to promote discipline-based scholarship skills.

Contributions to practice are associated with academic solutions to current issues and topics in industries, for example, implications of changes in a given tax law for firms in the oil and gas industry. It could be a challenge for scholars to identify concerns in the industry and to provide relevant solutions for them as they do not necessarily have contact with practitioners. Also, solutions to practical issues may

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**Table 1: Accounting Doctoral Programs in Texas**

<table>
<thead>
<tr>
<th>Universities</th>
<th>Focus of Doctoral Curriculum</th>
<th>Courses</th>
</tr>
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<tbody>
<tr>
<td>University of Texas at Dallas</td>
<td>- Fundamental scholarship to advance theory and practice&lt;br&gt;- Applied scholarship to address practical issues&lt;br&gt;- Development of teaching skills</td>
<td>- Research method courses in statistics, econometrics, economics, data processing, and operations research&lt;br&gt;- Courses in major and minor fields&lt;br&gt;- Elective courses&lt;br&gt;- Teaching assignments</td>
</tr>
<tr>
<td>University of Texas at San Antonio</td>
<td>- Academic careers in teaching and research by focusing on strong analytical skills, broad knowledge in accounting&lt;br&gt;- Ability to conduct quality research independently</td>
<td>- Foundation courses&lt;br&gt;- Courses research methodology: statistics, econometrics, economics, and others&lt;br&gt;- Courses in major and minor fields</td>
</tr>
</tbody>
</table>

Note: Seven doctoral accounting programs in Texas were identified by visiting their websites. Table 1 was constructed by summarizing what individual universities describe about their doctoral accounting programs at their website. Each doctoral program in accounting is designed to educate students to develop research skills needed to conduct research independently. Students in the doctoral programs must take a number of courses in research methodology such as statistics and econometrics to develop analytical skills. Additionally, doctoral students in accounting are required to take courses in one or two other fields to augment their overall expertise in accounting. Overall, doctoral students in accounting are trained to contribute to the body of accounting literature by discovering new knowledge, i.e. discipline-based scholarship.
require intense knowledge in the industrial practice beyond mathematic or economic formulas. Thus, we examine in some depth the doctoral program curriculum in accounting at UTD that specifically states "applied scholarship" as one of the learning goals for students. This investigation will determine if special efforts are undertaken to incorporate practical issues into the doctoral accounting curriculum at UTD.

The admission criteria for the accounting doctoral program at UTD include (1) a minimum GMAT test score of 600, (2) an undergraduate degree, (3) letters of recommendation, and (4) a personal statement of learning goals. Thus, students without work experience can be admitted to the doctoral accounting program at UTD. Additionally, the general description of the doctoral program states:

*Students admitted into the program typically devote two years to the doctoral proficiency course work and research projects. They then take a comprehensive qualifying exam, based on the course work. Following passing the qualifying exam, each student develops his or her dissertation research area, which is usually completed over the next two years.*

*Doctoral proficiency encompasses courses in research methods, electives or a specialization, doctoral seminars, and a written and oral qualifying examination* (University of Texas-Dallas Graduate Catalog 2006-2008. 2007)

During the first two years in this program, students focus on academic subjects, which lead to a comprehensive qualifying exam. This is the typical coursework for most doctoral programs. Most doctoral students in their first two years of the program do not have time for anything else except to prepare for the comprehensive qualifying exams, which mainly focus on academic knowledge and skills in major and supporting areas. After passing the comprehensive exams, students at UTD begin working on their dissertations. The content and structure of their doctoral dissertation depends on the decision of the dissertation chair and committee; however, doctoral dissertations must include a comprehensive review of related literature and a demonstration of academic rigor in the methodology and findings. The above examination reveals that, although UTD highlights the importance of applied scholarship in its doctoral program, in reality this doctoral accounting program is not much different from those of other universities where an entire emphasis is placed on academic knowledge and skills to advance theory.

We also reviewed the doctoral accounting program at UNT, which emphasizes accommodating the needs of some doctoral students interested in careers outside academia. UNT, however, does not run two-tier doctoral programs, one for academicians and another for practitioners in the industry. Instead, there are two tracks of coursework in research methodology but each track seems to be designed for academic research. An examination of the doctoral program at UH supports a similar conclusion: no requirement is embedded in the doctoral coursework to build skills to conduct applied research by acquiring industry-specific knowledge.

Instruction is another educational goal of the doctoral accounting programs because most graduates find employment as faculty at higher educational institutions. UT-Austin requires students without prior
teaching experience to take at least one teaching seminar course; doctoral students at UNT also take one teaching seminar. TAMU considers teaching to be a means of disseminating research findings. The doctoral accounting programs emphasize the ability of their students to effectively deliver knowledge and course material to students in the classroom without involving in academic research in education. Doctoral accounting students are required to take courses in supporting fields to augment their overall expertise in accounting. Thus, even though no restriction is in place regarding which supporting fields should be taken, students choose their supporting fields to contribute to the mastery of their specialized subjects in accounting. For example, the list of suggested supporting fields includes financial economics, psychology, behavioral economics, sociology, computer science, statistics, etc. Nonetheless, no doctoral accounting programs suggest education or curriculum development as supporting fields.

In conclusion, a review of seven doctoral programs in accounting reveals that doctoral students are trained to primarily conduct basic research. Even though several programs indicate that applied scholarship is one of the learning objectives in their programs, their curricula only pay lip service to their goal. Doctoral accounting programs are generally standardized in terms of their program curriculum despite some superficial differences in their program learning goals and objectives. Almost every doctoral program in accounting seems to emphasize teaching skills; students are encouraged to develop their effective communication capabilities. Nonetheless, no doctoral accounting program requires doctoral students to take courses in education or curriculum developments from which students could learn how to improve the effectiveness of accounting education.

This paper also reviews the intellectual contributions of accounting faculty members at selected institutions that successfully applied for AACSB accreditation. The comparison between the curricula of accounting doctoral programs and the intellectual contributions of the accounting faculty provides some insight into whether doctoral students in accounting are equipped with the skills and knowledge desired by future employers, in particular, small- and medium-sized universities.

REVIEW OF INTELLECTUAL CONTRIBUTIONS OF ACCOUNTING FACULTY MEMBERS

SERs for AACSB accreditation include classified intellectual contributions of faculty. Thus, we reviewed SERs that were prepared by five small and medium-sized institutions in Texas that successfully applied for AACSB accreditation of their business programs within the past five years. The main educational mission of their business programs is to educate undergraduate and graduate students. Even though some schools run specialized programs such as a Master of Business Administration (MBA) is a major program degree for their graduate students.

As shown in Table 2, five universities hired 25 accounting faculty members, of whom 20 have a terminal degree. One accounting faculty member without a terminal degree reported intellectual contributions, but the rest (four faculty members) did not report any intellectual contribution. Nonetheless,
all accounting faculty members with a terminal degree except for one are engaged in intellectual activities; thus, they are a major source for the production of intellectual contributions at their institutions.

<table>
<thead>
<tr>
<th>Institutions</th>
<th>No. of Faculty</th>
<th>Basic</th>
<th>Applied</th>
<th>Instruction</th>
<th>Total</th>
<th>Content</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Ph.D.</td>
<td>Without Ph.D.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>4</td>
<td>3</td>
<td>12</td>
<td>23</td>
<td>29</td>
<td>64</td>
</tr>
<tr>
<td>B</td>
<td>4</td>
<td>0</td>
<td>0</td>
<td>13</td>
<td>1</td>
<td>14</td>
</tr>
<tr>
<td>C</td>
<td>4</td>
<td>0</td>
<td>0</td>
<td>13</td>
<td>27</td>
<td>40</td>
</tr>
<tr>
<td>D</td>
<td>5</td>
<td>2</td>
<td>6</td>
<td>66</td>
<td>9</td>
<td>81</td>
</tr>
<tr>
<td>E</td>
<td>3</td>
<td>0</td>
<td>0</td>
<td>11</td>
<td>14</td>
<td>25</td>
</tr>
<tr>
<td>Total</td>
<td>20</td>
<td>5</td>
<td>18</td>
<td>126</td>
<td>80</td>
<td>224</td>
</tr>
</tbody>
</table>

Notes: Five universities in Texas that have successfully applied for AACSB accreditation over last five years. 'C' institution reports two categories: basic and applied research vs. instructional development. The intellectual contributions in basic and applied research are composed of seven journal articles and six in other outlets, including proceedings and presentations. We reviewed the seven journal articles' titles and concluded that these journal articles were mostly associated with applied research. Thus, assuming that proceedings and presentations are related to applied research, all 13 intellectual contributions are classified into applied research.


Instruction: Referring to instructional development (learning and pedagogical research) in AACSB standards in 1991 (2003).
AACSB standards in 1991 partition intellectual contributions into three types: basic research, applied research, and instructional development. As SERs were prepared under standards in 1991, the categorization of intellectual contributions in Table 2 is based on standards in 1991. Each school organizes the table that includes partitioned intellectual contributions of faculty in a slightly different way.

Institution ‘A’ partitions both journal articles and proceedings into the three categories. Institution ‘B’ includes journal articles and book chapters in its partitioned intellectual contributions. Institution ‘C’ presents journal articles, proceedings, and presentations in two categories: basic and applied research vs. instructional development; basic and applied research includes 13 intellectual contributions of which seven are journal articles. We reviewed the titles of the seven journal articles and concluded that the seven journal articles are associated with applied research. Institution ‘D’ partitions journal articles, proceedings, and presentations into three categories. Institution ‘E’ includes both refereed and non-refereed intellectual contributions in the partitioned intellectual contributions.

Five institutions report 224 intellectual contributions by faculty, which are divided into 18 (8%) in basic research, 126 (56%) in applied research, and 80 (36%) in instructional development. Thus, accounting faculty members at these institutions are primarily involved in applied research and instructional development (92%). Basic research represents only (8%) of their intellectual contributions.

**DISCUSSION AND CONCLUSIONS**

Students at accounting doctoral programs in Texas are primarily trained to carry out basic research in accounting. Even though a couple of accounting doctoral programs highlight the importance of applied topics in accounting, their doctoral curricula are not much different from other programs. All doctoral curricula emphasize the rigor of academic research methodology. Further, accounting doctoral students at these programs are not required to have work experience in the accounting area prior to joining the doctoral program or during the program. In other words, it is not clear how accounting doctoral students without necessary work experience are able to identify issues and concerns in accounting that are directly relevant to accounting practitioners or managers. Furthermore, accounting doctoral students are not required to take any courses from the educational department.

To the contrary, accounting faculty members at small and medium-sized institutions spend a great portion of their efforts on research in applied and pedagogical topics (92% of all intellectual outputs). This observation implies that accounting faculty have successfully migrated their basic research skills into other fields such as applied and pedagogical topics.

We further examined how the intellectual outputs of faculty at the sample institutions have drawn attention from target readers by referring to the quality of journals in which they were published. Bell et al. (1993) provide a list of practice-oriented journals in accounting, including 11 widely circulated journals such as Tax Notes, Taxes, and Journal of Accountancy. We can reasonably assume that articles in these journals deal with topics and issues that appeal to practitioners compared to those that appear in relatively unknown outlets. Out of the 126 articles in applied topics, one article was published in one of the 11
journals. This finding implies that faculty in the sample institutions might be concerned about the volume of publications in the course of applying for AACSBI International accreditation. Thus, it is not clear whether accounting faculty could identify topics and related solutions that appeal to practitioners in the industry. We did not investigate the cause of our findings, but assumed that excessively academic-oriented research findings may not appeal to accounting practitioners. The incorporation of practical knowledge and skills in the doctoral accounting program could make it easier for accounting faculty at the non-doctoral institutions to publish research findings that are relevant to accounting practitioners.

The findings of this study are limited to newly AACSBI accredited universities and doctoral accounting programs in Texas so that their generalizability is restricted. Thus, future studies should expand the scope of their investigation on this issue by including accounting faculty at universities and doctoral accounting programs across the country.

REFERENCES


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