Why Accounting Departments Offer Visiting Professorships: A Survey of Accounting Department Chairpersons

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Abstract

This article presents the results of a survey of accounting department chairpersons. The responses indicate: (1) that departments that have not recently utilized the services of a visiting professor cite lack of need and financial resources as the primary reasons; and (2) that significant differences exist in the relative importance of reasons given for offering visiting professorships depending on whether the department is teaching or research orientated.

Introduction

Examination of any recent edition of *The Accounting Faculty Directory* (Hasselback) indicates that many accounting departments utilize visiting professors, while a number of other departments do not.⁽¹⁾ In an attempt to identify why certain departments offer such visiting professorships and others do not, this paper reports the results of a survey of accounting department chairpersons.

The survey was designed to elicit information regarding: (1) general characteristics of the department (e.g. number of faculty, highest degree conferred, research or teaching emphasis); (2) number of visiting professors utilized in the last three years, if any, and reasons for (for not) utilizing the services of visiting professors; (3) for those departments that did use visiting professors, the importance of various criteria or reasons for offering visiting professorships along with an assessment of the effect visiting professors had on

the department. Additionally, for those departments that did employ visiting professors, an examination of existing differences based on the orientation of the department (i.e. teaching vis-a-vis research) was conducted.

The primary motivation for conducting the study is to identify the salient characteristics that differentiate departments that offer visiting professorships from those that do not. It is further anticipated that such information will be of interest to those faculty and administrators that may be contemplating the possibilities of a visiting professorship.

Additionally, the current paper represents an extension of a previous research effort of Norris and Doran (1988) that surveyed accounting faculty members that had taken a visiting professorship. The major findings of that research were: (1) the vast majority of the visiting professors found the

experience worthwhile; (2) associations with new colleagues and rejuvenation of the intellectual spirit were the most important reasons cited for the visiting professorship; and (3) less than half of the assistant professors who took visiting professorships returned to their home institution while more than 70%/80% of the associate/full professors returned to their home institution.

The Sample and Survey

The addresses of the accounting department chairpersons at 497 colleges and universities were obtained from Hasselback (1986). A questionnaire, designed to elicit requisite information from the department chairperson, was mailed in the Spring of 1987.(2) Two hundred thirty-three surveys, 47% of those mailed out, were returned with usable responses. Ninety (39%) of the respondents indicated that their department had at least one visiting professor in the last three years.

Results

Departments That Did Not Utilize Visiting Professors:

Those respondents (143) that indicated their department had not had a visiting professor within the last three years were instructed to provide information regarding the number of faculty in the department, the highest business degree offered and reasons why visiting professors were not being utilized. Analysis of these responses indicates that 62% of these departments had ten or fewer tenure or tenure track faculty and that 84% were located at institutions that did not offer a doctoral degree in business. As described more fully in the next section, by comparison, departments that do utilize visiting professors are generally larger and located at institutions offering advanced business degrees. This suggests that the size of the department and academic standing of the institution are either significant factors affecting (1) a department's demand for visiting professors or (2) the supply of visiting professors available to the department. Furthermore, analysis of the reasons given for not utilizing visiting professors indicate that both

supply and demand considerations are important.

Table I reports summary information regarding the primary reasons cited by these respondents for not utilizing visiting professors. Lack of need was the only reason cited by more than half (62%) of these respondents as being a primary reason for not utilizing visiting professors. Sizable percentages cited lack of financial resources (43%) and to a lesser extent lack of interested potential visiting professors (28%) as primary reasons for not using visiting professors.

Departments That Did Utilize Visiting Professors:

A comparison of selected characteristics of those 90 respondents that indicated their departments utilize visiting professors with those 143 that do not indicates that: (1) departments that employ visiting professors are generally larger than those that do not (e.g. 53% of the former group of departments had eleven or more tenure track faculty while only 38% of the latter group did); (2) in percentage terms, nearly two and a half times as many of the departments utilizing visiting professors are at institutions offering a doctorate in business (i.e. 36% versus 15%).

The majority of the visiting professorships did not exceed one year. However, 30% of the respondents indicated that, within the last three years, one or more visiting professors had been employed for more than one year. Approximately 37% of the respondents classified the orientation of their departments as more teaching than research, about the same percentage (37%) classified their departments as an equal mix of teaching and research, with the remaining 26% indicating a research orientation for their departments. The majority of respondents (66%) indicated that visiting professors were required to teach about the same credit hours per semester as the tenured or tenure track faculty.

Approximately the same percentage (35%) of the respondents indicated that one or more visiting professors had been employed at the ranks of assistant professor, associate professor and full

TABLE 1

REASONS GIVEN FOR NOT UTILIZING VISITING PROFESSORS
And
PERCENTAGE OF THE 143¹ RESPONDENTS WHO CITED EACH AS IMPORTANT

<u>Reason</u>	<u>Percentage</u>
Lack of Need	62.2%
Lack of Financial Resources	43.3%
Lack of Interested Potential Visiting Professors	28.0%
Unfavorable Past Experience With Visiting Professors	2.8%
Other (Unspecified)	2.8%

Notes: ¹Since certain respondents either failed to answer some questions or responded inappropriately, the percentages are based on the number of usable responses received.

professor. Only a few respondents indicated that visiting professors were subsequently offered a permanent position; i.e., the percentages indicating that one or more visiting professors were offered permanent positions at the following ranks are: assistant professor (4%), associate professor (12%) and full professor (8%). This result suggests that departments may either: (1) not be hiring visiting professors for purposes of evaluating prospective candidates for permanent positions; or (2) are using visiting professorships as a means of evaluating prospective candidates for permanent positions and then, for whatever reason, are not offering the majority of such candidates such a position at the end of the visiting professorship. Analysis of the importance of reasons given for offering visiting professorships generally show that such positions are not used by either the departments or visiting professors as a means of exploring the possibilities of a permanent position.

The largest percentage of respondents (41%) indicated that the initial contact regarding a

visiting professorship usually originated with the visiting professor. Sizable percentages cited either the department head (23%), mutual interest (17%) or department faculty (13%) as the source of initial contact regarding a visiting professorship.

Table 2 presents summary information regarding the importance to respondents of certain criteria or reasons for offering visiting professorships.⁽³⁾ Respondents indicated their assessment of the overall importance of each reason by assigning a 1 (not important or N/A) to 5 (extremely important) rating.

Filling a teaching need was found to be the reason with the highest average ranking overall (4.14) and there were no significant differences detected in the rankings of this item based on the research or teaching orientation of the department. However, those department chairpersons that classified the orientation of their department as research had a lower average ranking (3.85) for

TABLE 2

CRITERIA FOR OFFERING VISITING PROFESSORSHIPS
AVERAGE RANK¹ ASSIGNED TO EACH CRITERIA BY THE 90² RESPONDENTS

<u>Reason</u>	<u>By Department Orientation (#)</u>			
	Teaching (34)	Equal Mix Teaching/Research (33)	Research (23)	Overall ³ (90)
To Fill a Teaching Need	4.15	4.30	3.85	4.14
Stimulation of Faculty Research Efforts	2.62	3.15	3.80	3.10**
The Visiting Professor Wanted a Visiting Rather Than Permanent Position	3.15	2.36	2.68	2.85*
The Visiting Position was Offered to Evaluate the Individual for a Possible Full Time Position	2.24	2.39	2.35	2.32
Financial Resources were Not Available for Tenure Track Positions	1.97	1.82	1.45	1.79

- Notes: ¹Average of respondent rankings, based on a 5 point scale running from 1 (not important or N/A) to 5 (extremely important).
²Since certain respondents either failed to answer some questions or responded inappropriately, the averages presented are based on the number of usable responses received.
³Those criteria for which significant differences (based on a 3X5 Chi-square contingency table) exist in the rankings across department orientations are indicated by * (significant at .05) and ** (significant at .01).

this reason than those claiming a teaching (4.15) or teaching and research (4.30) orientation.

Stimulation of faculty research efforts, and wishes and desires of current faculty were the reasons with the next highest average rankings overall, 3.10 and 2.85 respectively. Although, significant differences (@ alpha < .05) in the rankings of these criteria were found to exist

based on department orientation. Chairpersons from research oriented departments generally ranked these two criteria as more important than did those from departments with other orientations.

Rather surprisingly, lack of financial resources for tenure track positions was cited most often as the least important reason for offering visiting

professorships, based on average rankings. This result tends to suggest that economic concerns are of little import when department chairpersons consider offering visiting professorships.

Table 3 presents summary information regarding chairperson assessments of the effect that visiting professors had on the department.(4) Respondents indicated their assessment of the impact on each

TABLE 3

EFFECTS OF VISITING PROFESSORSHIPS ON THE DEPARTMENT
AVERAGE RANK¹ ASSIGNED TO EACH EFFECT BY THE 90² RESPONDENTS

Reason	By Department Orientation (#)			
	Teaching (34)	Equal Mix Teaching/Research (33)	Research (23)	Overall ³ (90)
Increased Faculty Contacts	3.66	3.53	3.62	3.60
Overall Quality of Instruction	3.51	3.53	3.57	3.53
Overall Satisfaction of the Faculty After the Influence of the Visiting Professor	3.63	3.45	3.35	3.49
Prestige and Reputation	3.58	3.28	3.57	3.47
Overall Research Productivity	3.06	3.34	3.59	3.30*
Faculty Interest in Taking a Visiting Professorship	3.36	3.19	3.19	3.26
New course Offerings and Curriculum Development	3.30	3.22	3.05	3.21
Faculty Adoption of New Teaching and/or Research Methods	3.12	3.03	3.24	3.12
Faculty Salaries	3.00	2.91	3.10	2.99

Notes: ¹Average of respondent rankings, based on a 5 point scale running from 1 (Adverse) to 5 (Very Favorable) with 3 representing no effect.

²Since certain respondents either failed to answer some questions or responded incorrectly, the averages presented are based on the number of usable responses received.

³Those criteria for which significant differences (based on a 3X5 Chi-square contingency table) exist in the rankings across department orientations are indicated by * (significant at .05).

aspect by assigning a 1 (adverse) to 5 (very favorable) rating with a ranking of 3 representing no effect or N/A.

Average overall rankings of the impact of the nine aspects examined and listed in Table 3 range from a low of 2.99 to a high of 3.60. The only item for which a significant (@ $\alpha < .05$) difference in ranking based on department orientation exists is overall research productivity. As would be expected, based on the results reported in Table 2, research department chairs generally ranked this item higher than did chairs of the teaching or teaching/research type departments.

Increased faculty contacts was indicated as being the most favorably affected item with an average overall rank of 3.60. Faculty salaries was the item cited as being least affected with 87% of the respondents indicating that salaries were not affected (i.e. assigning a rank of 3 to this item) by visiting professorships.

Conclusions

It appears, based on the survey results, that for most accounting departments fulfillment of a teaching need is the primary motivation for offering a visiting professorship. Additionally, at research oriented departments, the wishes and desires of current faculty, and the promotion of increased faculty research efforts are of significantly more import, when consideration is given to offering a visiting professorship, than at the non-research departments. Contrary to what

might have been expected, the empirical evidence indicates that the visiting professorship is not generally used as a "trying out" period by either the department or the visiting professor.

The major reason that a large number of accounting departments do not use visiting professors appears to be a general lack of need for their services. However, lack of financial resources and lack of interested potential visiting professors also seem to be important reasons for not offering visiting professorships. Departments that are "small" and that do not offer graduate degrees are generally less likely to utilize the services of a visiting professor than those departments that do.

The major impact on departments, resulting from the utilization of visiting professorships, appears to be a general expansion of faculty contacts. The overall quality of instruction, and prestige and reputation of the department also seem to be favorably influenced while the salaries of the tenured and tenure track faculty appear to be largely unaffected.

The findings of the current study suggest at least two topics worthy of future research efforts: (1) an exploration of why department size and the offering of a doctorate degree are such important determinants of whether or not visiting professors are utilized; and (2) an analysis of why the filling of a perceived teaching need is the most important criteria cited by chairs for offering a visiting professorship.

Footnotes

1. A visiting professorship is defined, in this paper, as a temporary position at another institution while the professor is on leave from his/her home institution.
2. Copies of the actual survey and accompanying cover letter are available from the author's.
3. The average (mean) rank assigned to each criteria is given in Table 2. The standard deviation, a measure of the dispersion in the ranking across respondents, was found to be approximately the same for all six criteria examined ranging from a low of 2.05 to a high of 1.57. Therefore, the standard deviations of the rankings are not reported in Table 2.
4. The average rank assigned to each effect is given in Table 3. The standard deviation was found to be approximately the same for all nine effects examined ranging from a low of .58 to a high of .88.

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