

## AACSB Post-Doctoral Bridge Program: A Non-Traditional Bridge to Become Scholarly Academic

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### ABSTRACT

A steady decrease in accounting PhD graduates has led to a shortage of accounting faculty classified as ‘Scholarly Academic’ (SA) according to AACSB standards for accreditation. To increase the supply of qualified accounting faculty, programs like the University of Florida’s Post-Doctoral Bridge Program (PDBP) have evolved to enable faculty to become qualified as Scholarly Academic (SA) per AACSB standards. From 2008 to 2020, the PDBP produced 43 SA qualified graduates from the accounting concentration track of the program. This increase in SA accounting faculty resulted in an average of 3.3 graduates per year, with two-thirds of graduates currently employed in AACSB accredited programs. Results suggest that non-traditional programs like the PDBP are a viable option to help alleviate the shortage of SA accounting faculty faced by academia.

**Keywords:** Scholarly academic, Accounting faculty, Post-doctoral bridge program, AACSB accreditation, Accounting major

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## INTRODUCTION

It has been well established that the demand for qualified, tenure track accounting faculty in higher education has been exceeded by its supply. This shortage is expected to continue as doctorate granting universities reduce or eliminate production of Scholarly Academic (SA) qualified accounting PhD graduates. Additionally, as senior faculty retire, the shortage can be expected to grow. This long-standing problem has worried accounting faculty recruiters for decades.

In this paper we evaluate a non-traditional program designed to increase the supply of Scholarly Academic accounting faculty: The University of Florida's Post-Doctoral Bridge Program (PDBP). The PDBP is one of a handful of programs endorsed by the Association to Advance Collegiate Schools of Business (AACSB). It was created to prepare participants for teaching and research careers in business schools, and to increase the supply of Scholarly Academic faculty. Participants in the PDBP can select one of two concentration tracks to focus in during the program. One track is a concentration in Marketing and Management while the second track is a concentration in Accounting and Finance.

The University of Florida's PDBP graduated its first Scholarly Academic business cohort in 2008 and continued to graduate cohorts through 2020. In this study, 13 years (2008-2020) of available data are analyzed to determine the impact the PDBP may have had on alleviating the shortage of SA accounting faculty. For the years studied, the PDBP produced 43 SA classified graduates from the accounting track of the program resulting in an average of 3.3 graduates per year. Additionally, two-thirds of these graduates are currently employed in AACSB accredited universities. Our study suggests that nontraditional programs like the PDBP have been a viable path to help alleviate the shortage of Scholarly Academic, tenure track accounting faculty.

The next section includes a literature review related to the accounting faculty shortage, the trends in the number of undergraduate accounting majors, the decreased number of accounting PhDs awarded, and a background on AACSB accreditation and the PDBP program. Next, the research questions are posed, the methodology explained, followed by our findings. The last section includes our conclusions and suggestions for future research.

## LITERATURE REVIEW

### Accounting faculty shortage

In the first ten years of the 21st century, it is well established in the United States that demand for qualified accounting faculty in higher education is exceeded by its supply. Plumlee et al. (2005) estimated the potential shortage to be 1,000 by 2012. In a validating study using the *Hasselback Directory of Accounting Faculty*, Behn et al. (2008) estimate a shortage of over 500 qualified doctoral faculty due to a decrease in graduates of doctoral programs and estimate that 1,500 faculty members can elect to retire over the following eight years. Several other sources, including Trapnell et al. (2009), Leslie (2008), and Marshall, Dombrowski, and Garner (2006) have identified similar findings using other methodologies which suggest the potential for a significant shortage of SA faculty members in accounting.

More recent publications still report on the shortage of accounting faculty. Bishop et al. (2016) discuss nontraditional programs targeting the accounting faculty shortage that has existed for decades in the U.S. The shortage has forced about two-thirds of accounting departments to increase undergraduate class sizes. Administrators report that the faculty shortage has harmed their programs, with smaller accredited schools being the most severely affected (Bishop et al. 2016). Prior studies have noted that the number of accounting PhDs is far from the number needed to meet accounting programs hiring requirements (Cardwell et al. 2019). More recently, Daly and Webber (2021) explore the shortage of accounting PhDs and why accounting masters' students do not pursue academic careers. Interestingly, a shortage of accounting faculty is not unique to the United States (Unda et al. 2020).

More recent research argues that "the academic accounting profession is no longer in decline" (Oler et al. 2021). Using data gathered from *Hasselback Accounting Faculty Directory* from 1974 to 2016, they find that accounting faculty increased from 2005 to 2016. They argue that the decrease in assistant faculty from 1992 to 2002 detected by Fogarty and Markarian (2007) is a temporary anomaly. Oler et al. (2021) include the caveat that the largest growth has been of non-tenure-track faculty. They report a 108 percent increase in non-tenure-track faculty, compared to a 19 percent

increase in associate professors.

### **Changes in the number of accounting majors**

To further complicate these concerns, Riegle, Bunning, and Moore (2009) aggregate existing demand for accounting majors in graduate and undergraduate settings from the 1971-72 to the 2007-08 academic years. From 1971-72 until 2007-08, total graduates in accounting increased from 26,000 to 66,500, an average of 4.7 percent per year. Interestingly, in the last five years included in the study, total accounting graduates increased from 46,100 to 66,500, an average of 8.8 percent increase per year. Leslie (2008) reports that between 1988 and 2004 undergraduate accounting enrollment increased by 12.3 percent while accounting faculty holding doctoral degrees fell 13.3 percent. The combination of an increase in student demand and a decrease in doctoral-qualified accounting faculty help to exacerbate the existing problem. Gramling and Rosman (2009) study the increase in demand for accountants and the graduation rates for accounting majors in the U.S. The observed trend was that, as demand grew, the supply did not keep pace.

In 2011, BizEd report on a survey conducted by the American Institute of Certified Public Accountants (AICPA), which indicates an increasing demand for accounting graduates in the U.S. The survey hints at a challenge the accounting profession can expect to face: the demand for accounting graduates could outpace the supply with the imbalance increasing as veteran accountants retire (Job Market Grows for Accounting Grads 2011). Bishop et al. (2016) report that '[i]n the 2013-14 school year, a record 207,071 undergraduates enrolled in accounting programs - over 73,000 more than enrolled in 2001-02 (p. 49).' From 1999 to 2015, undergraduate accounting enrollment increased every year. Additionally, the U.S. Bureau of Labor Statistics expects a 4 percent growth rate for employment of accountants and auditors from 2019-2029. With the continued opportunity for employment, accounting programs will likely continue to grow, and universities need to continue planning for increased enrollment in accounting undergraduate programs.

Recent studies are not as optimistic about increases in enrollment. Gabbin, Irving, and Shifflett (2020) report a drop in accounting enrollment. Huels and Weber (2021) argue that undergraduate accounting programs need a steady supply of students selecting

accounting as their major. They report that overall enrollment in universities in the United States is declining, which creates challenges to recruit accounting majors from a smaller pool. The overall university enrollment is expected to increase 3 percent by 2028. A partial explanation for the decrease in current enrollment may be the current low unemployment rates following COVID-19 closures and lockdowns.

### **Accounting doctoral programs**

The accounting profession is at an interesting and challenging crossroads. The available pool of Scholarly Academic faculty appears smaller than demand. Until recent years, the enrollment of accounting majors had been on an upward trend, and the number of accounting doctoral degrees awarded has been on a downward trend.

Plumlee et al. (2006) report a shortage of new accounting PhDs, while Hasselback, Reinstein, and Reckers (2011) further confirm this shortage. They report that 'U.S. accounting doctoral programs produced about 200 graduates annually from 1991 to 1994; but only about 110 annually from 2000 to 2003; and about 140 annually from 2004 to 2008 (p. 10).' Doctoral programs are producing fewer graduates than in the past while some universities have ceased or suspended their doctoral programs.

Fogarty and Holder (2012) examine changes in 98 accounting doctoral programs in the U.S. over a 20-year period to evaluate the accounting doctoral student graduation rate. The graduation rate decrease is greater at larger cohort doctoral programs, with the smaller programs also decreasing, albeit in a smaller magnitude. More than half of the doctoral programs have a five-year average of no more than one graduate per year. Only two programs have an average of two graduates per year.

Brink, Glasscock, and Wier (2012) report that fewer faculty eligible to serve on dissertation committees translated into fewer PhD students accepted at doctoral granting institutions. They estimate that, on average, PhD programs admit about two to three students each year with only 82.18 percent of students completing their program. Bishop et al. (2016) report that the average annual number of traditional accounting PhD graduates in the previous three-year period is 172.

The shortage of terminally qualified accounting graduates was identified back in 1975. Conteh and Oke (2019) believe one reason for the low graduation rate of future doctoral accounting faculty is the limited number of doctoral accounting programs. Between 1990 and 1997, about 208 accounting doctoral students graduated in the United States. Between 1998 and 2006, the approximate number of yearly graduates dropped to 118 per year, producing an annual deficit of 197 doctorate accounting professors between 1990 and 2014. From 2007 to 2018 there was a 40 percent decrease in PhD enrollment in accounting programs. Conteh and Oke (2019) also report that approximately 91 universities in the U.S. offer a doctoral degree in accounting, indicating a decrease in the number of doctoral accounting programs. Thus, it follows, that fewer full-time doctoral accounting programs translates into fewer doctoral accounting faculty.

Zahneis (2021) reports that, because of the COVID-19 pandemic, more doctoral programs will suspend admitting students to their doctorate programs. Zahneis (2021) explains that many universities will focus available funding on current students rather than admitting a new cohort. Using the statistics reported in the AACSB's 2021 Business School Data Guide (AACSB's 2021), we estimate that approximately 144 accounting doctorate degrees were awarded in 2018-2019. This uptick from prior years is encouraging but Zahneis (2021) deflates future expectations.

### **AACSB accreditation standards**

In the U.S. it is a mark of distinction for universities to have their Business Schools

accredited by the Association to Advance Collegiate Schools of Business (AACSB). Given that AACSB accepts international universities as members, its proper name is AACSB International. The AACSB website states that: 'AACSB business accreditation signals to the world that an institution has met the most rigorous standards of excellence in business education. Institutions that have earned the AACSB accreditation seal demonstrate that they are committed to upholding and advancing the quality of their programs, both at the undergraduate and graduate levels (AACSB Business Accreditation Process 2022).'

AACSB was founded in 1916 with 17 original members. AACSB

now includes over 900 accredited schools in over 100 member countries. To improve business education, in 1919 the Association's members approved minimum accreditation standards for schools seeking membership. The 2013 Accreditation Standards were unanimously approved by the member schools; however, those accreditation standards have since been revised. The 2020 Business Accreditation Standards will be used beginning July 1, 2023, with a transition period for adopting the 2020 business accreditation standards between January 2021 and June 2023.

To receive AACSB accreditation, business schools must apply and align with AACSB's accreditation standards and demonstrate high-quality instruction through the accreditation process. The process includes self-evaluations, the development of in-depth strategic plans, and peer committee reviews. Once accreditation is achieved, a school must participate in a continuous improvement review every five years to ensure that the school is evolving and improving over time. The business school can elect to achieve supplemental AACSB accounting accreditation. To earn this supplemental accounting accreditation, the school must first, or simultaneously, obtain AACSB business accreditation. The supplemental accounting accreditation requires the school to fulfill the criteria for six accounting accreditation standards, which are specific to the discipline and the profession of accounting.

During AACSB accreditation faculty members are classified into one of four categories based on the initial academic preparation, initial professional experience, and sustained academic and professional engagement: Scholarly Academic (SA), Practice Academic (PA), Scholarly Practitioner (SP), or Instructional Practitioner (IP). Faculty whose qualifications do not meet the criteria established by the school will be classified as 'Additional' Faculty. Figure 1 illustrates the qualifications for each category. The 2013 standards required that at least 50 percent of a business school's faculty membership be SA (in the past labeled AQ - Academically Qualified). Higher percentages were required for institutions that offer graduate or doctoral degrees. These numbers have been revised in the 2020 accreditation standards to reduce the required percentage of SA faculty to a minimum of 40 percent and 90 percent should be SA+PA+SP+IP. 'Additional' faculty should not exceed 10 percent of the school's overall faculty. The decrease in AACSB requirements for SA business faculty may indicate that

		Sustained engagement activities	
		Academic (Research/ Scholarly)	Applied/Practices
Initial academic preparation and professional experience	Doctoral Degree	Scholarly Academics (SA)	Practice Academics (PA)
	Professional experience, substantial in duration and level of responsibility	Scholarly Practitioners (SP)	Instructional Practitioners (IP)

Figure 1: AACSB Faculty Qualifications\*

\* From AACSB’s 2020 Guiding Principles and Standards for Business Accreditation

many schools are having difficulty meeting the minimum of 50 percent SA classified faculty for accreditation purposes.

AACSB-endorsed Post-Doctoral Bridge Program (PDBP)

From personal observations and discussions with colleagues, it appears that U.S. Business programs have a difficult time acquiring and maintaining AACSB accreditation, due mostly to an inability to attract Scholarly Academic classified faculty. Additionally, traditional doctoral granting universities have a difficult time meeting the demand for SA accounting faculty. Bishop et al. (2012) propose that non-traditional doctoral programs might be a solution to address the shortage of Scholarly Academic faculty in accounting. In response, non-traditional programs are being offered by a handful of universities. These non-traditional doctoral programs include three-year non-residential doctorate programs, one-year executive programs, and the five-month Post-Doctoral Bridge Program (PDBP) sponsored by AACSB International. Marshall et al. (2006) examine alternative sources of qualified accounting faculty. They compare accounting faculty with accounting doctorates and nonaccounting doctorates. They find that broad areas of ability can be successfully transitioned from one discipline to another.



Fish, Becker, and Miller (2017) report that in January 2015 the American Accounting Association (AAA) and the American Institute of Certified Public Accountants (AICPA) announced a cooperative effort to continue efforts to alleviate the SA classified faculty shortage. AACSB-accredited business schools and colleges ‘with both teaching-centric and with research-teaching balanced missions have struggled to attract and retain qualified accounting faculty due to the reduced number of PhD-qualified candidates (p. 115).’ Fish et al. (2017) explain that the problem for these business schools is due to fewer resources and their inability to compete with large research-centered schools for the limited supply of qualified accounting candidates. Fish et al. (2017) speculate that colleges with separate accounting accreditation would be less likely to recruit graduates from non-traditional programs. They also infer that geographic location would affect faculty recruiting for various reasons such as climate, population, and cultural diversity.

The American Institute of Certified Public Accountants (AICPA), AACSB International, large accounting firms, and the American Accounting Association (AAA) have made attempts to address the supply shortage of Scholarly Academic accounting faculty. AACSB has attempted to address the faculty shortage with two bridge programs (Mauldin, McManis, and Breaux 2011). One AACSB Bridge Program is the Executive to Educator program designed to help ‘business executives transition into academic roles.’ The second bridge program is the Post-Doctoral Bridge to Business Program (PDBP), which is the program analyzed in this paper. This program is AACSB-endorsed and AACSB-recognized.

The PDBP was created to increase the number of Scholarly Academic faculty (Brink et al. 2012; Mauldin et al. 2011; Fish et al. 2017) employed by AACSB accredited business schools to help alleviate the shortage of qualified faculty. Through the PDBP, participants who have already obtained a PhD in a non-business-related discipline can become classified as SA to teach as business school faculty and satisfy AACSB accreditation demands. Upon completion of the program, graduates are recognized as Scholarly Academic faculty for five years. Graduates of the PDBP maintain their SA status by meeting teaching, research, and service requirements like any other SA classified faculty. Research and service requirements are determined by the institution where the PDBP graduate is employed.

When first implemented, five universities offered a PDBP: (1) the University of Florida in Gainesville, Florida, (2) Grenoble Ecole de Management in France, (3) University of Toledo in Toledo, Ohio, (4) Tulane University in New Orleans, Louisiana, and (5) Virginia Polytechnic Institute and State University in Blacksburg, Virginia. The program was started in summer of 2008 (Bridging the Doctoral Gap 2007), and each university prepared their graduates for different business concentrations. The University of Florida and Grenoble Ecole de Management both offered the accounting track and are the only PDBP members who offered the accounting track. Out of the five inaugural universities, the University of Florida's PDBP was still active as of 2020. The other four universities suffered from low enrollment and from lack of qualified faculty willing to teach in this intense program.

Upon inception, the PDBP at the University of Florida offered the following five business areas: 1) accounting and finance, 2) marketing, 3) management, 4) international business, and 5) entrepreneurship. Along the way, the offered tracks were combined or eliminated reducing the options to only two tracks. Participants could select the Finance and Accounting track or the Marketing and Management track. The PDBP at the University of Florida is on hiatus. It is speculated that the COVID-19 pandemic and inability of participants to travel adversely affected the program.

The PDBP at the Hough Graduate School of Business of the Warrington College of Business Administration at the University of Florida has the following admissions criteria:

1. Non-business doctorate degree holders who received their degree from an institution whose business program is AACSB accredited, or
2. Non-business doctorate degree holders who currently teach at an AACSB accredited business program.

## **RESEARCH QUESTIONS AND METHODOLOGY**

The cohorts and the participants in the University of Florida's PDBP are posted and readily available at the program's website. The data used to answer the research questions posed in this study are gathered from various websites, including institutional websites and professional websites.

## **Questions**

This study attempts to answer the following questions related to the Post-Doctoral Bridge Program at the University of Florida.

1. What is the longevity of the University of Florida's PDBP?
2. What is the number of graduates per year and yearly average in the Accounting and Finance track of the PDBP?
3. What percentage of PDBP graduates from the Accounting and Finance track opt to teach accounting?
4. What PhDs were earned by PDBP participants prior to matriculating into the program?
5. Are AACSB accredited business schools hiring PDBP graduates?
6. Is there job mobility upon completion of the PDBP?
7. Is there a geographical trend in universities employing PDBP graduates?
8. Are PDBP graduates still employed in academia after the 5-year SA classification period?

## **Data gathering**

The Hough Graduate School of Business at the University of Florida lists PDBP cohorts and participants' names from 2008 through 2020. Additional information provided about each participant includes their original PhD discipline, the university awarding the PhD, and the institution or position of the candidate at the time of enrollment into the program. For this study's purpose, we focus on the Accounting and Finance track. Starting with the institution affiliation reported by each candidate, the name of each participant was searched in various sites to determine whether the PDBP graduate is in an academic position and whether they are teaching accounting, finance, or other discipline. Next, the Accounting Faculty Directory on the American Accounting Association (AAA) website was searched. The information in the AAA directory is not up to date, so we next performed a general web search including LinkedIn. Any information found through these various searches was confirmed by accessing the relevant university's website where the PDBP graduate is employed. After the teaching area for each participant is determined, we concentrate on those teaching accounting. With the university affiliation confirmed, we were then able to determine whether the university is AACSB

accredited and the location of each university.

RESULTS

The data gathered in this study are presented in tables 1 through 8. These results allow us to provide answers to our research questions as follows:

*Q1: What is the longevity of the University of Florida’s PDBP?*

The PDBP began in 2008 at the University of Florida and, as of 2020, is the one PhD Bridge program still offering a solution to the SA classified accounting faculty shortage faced by the profession. After 14 years of producing graduates, the PDBP has helped meet the demand for SA qualified business and accounting faculty faced by academia. Table 1 lists the annual number of graduates in the Accounting and Finance track from 2008 through 2020. The PDBP provides a bridge to meet the demand of AACSB qualified faculty for business and accounting program accreditation.

*Q2: What is the number of graduates per year and yearly average in the Accounting and Finance track of the PDBP?*

Table 1 shows the number of graduating cohorts per year from the Accounting and Finance track of the PDBP. In the 13 years studied, 97 cohorts have graduated from the program with a yearly average of 7.46 graduates.

*Q3: What percentage of PDBP graduates from the Accounting and Finance track opt to teach accounting?*

Table 2 separates the yearly cohorts into graduates who went

**Table 1: Annual Participation in PDBP - Accounting & Finance Track**

Year	Graduates
2008	9
2009	5
2010	11
2011	10
2012	7
2013	7
2014	7
2015	10
2016	5
2017	7
2018	6
2019	8
2020	5
TOTAL	97

**Table 2: Distribution by year of teaching concentration for accounting and finance track of PDBP graduates**

Year	Accounting		Finance		Other		Total
2008	3	33%	6	67%	0	-	9
2009	1	20%	4	80%	0	-	5
2010	6	55%	5	45%	0	-	11
2011	3	30%	7	70%	0	-	10
2012	6	86%	1	14%	0	-	7
2013	5	71%	2	29%	0	-	7
2014	2	29%	5	71%	0	-	7
2015	3	30%	4	40%	3	30%	10
2016	2	40%	2	40%	1	20%	5
2017	4	57%	1	14%	2	29%	7
2018	4	67%	2	33%	0	-	6
2019	2	25%	4	50%	2	25%	8
2020	2	40%	2	40%	1	20%	5
TOTAL	43	44%	45	46%	9	9%	97

on to teach accounting, those who went on to teach finance, and those who went on to teach other business disciplines. Of the 97 accounting and finance graduates, 43 were focused on accounting with a yearly average of 3.3 graduates becoming SA qualified for 5-years post program completion based on AACSB standards. Table 2 shows 44 percent of Accounting and Finance cohorts elected to teach accounting, while 46 percent opted for finance.

From 2008-2014 all cohorts taught in accounting or finance after completion of the PDBP. However, after 2014 there have been 9 candidates who do not teach accounting or finance (Table 2). The teaching areas of ‘Other’ are industrial engineering, economics, and marketing (2015), programming (2016), economics and global management (2017), management (2019), and computers (2020).

***Q4: What PhDs were earned by PDBP participants prior to matriculating into the program?***

As seen in Table 3, the majority of PDBP participants hold PhDs in education (13), followed by Juris Doctorate (11), then economics (9). The remaining 10 graduates range from science and math to health and humanities PhDs. With 30 percent of PDBP graduates holding

**Table 3: Doctoral major of PDBP graduates - accounting concentration**

Major *													
Year	Edu	J.D.	Eco	Psy	Geo	Fin	P.S.	Imm	Math	P.A.	PES	H&H	Total
2008	-	2	-	-	1	-	-	-	-	-	-	-	3
2009	1	-	-	-	-	-	-	-	-	-	-	-	1
2010	1	-	3	-	-	1	1	-	-	-	-	-	6
2011	1	-	1	1	-	-	-	-	-	-	-	-	3
2012	2	1	2	1	-	-	-	-	-	-	-	-	6
2013	2	1	1	-	-	-	-	1	-	-	-	-	5
2014	1	-	1	-	-	-	-	-	-	-	-	-	2
2015	-	2	-	-	-	-	-	-	1	-	-	-	3
2016	2	-	-	-	-	-	-	-	-	-	-	-	2
2017	1	2	-	-	-	-	-	-	-	1	-	-	4
2018	1	1	1	-	-	-	-	-	-	-	1	-	4
2019	-	2	-	-	-	-	-	-	-	-	-	-	2
2020	1	-	-	-	-	-	-	-	-	-	-	1	2
TOTAL	13	11	9	2	1	1	1	1	1	1	1	1	43

\* Edu – Education, J.D. – Juris Doctorate, Eco – Economics, Psy – Psychology, Geo – Geography, Fin – Finance, P.S. – Political Science, Imm – Immunology, Math – Mathematics, P.A. – Public Administration, PES – Plant and Environmental Sciences, H&H – Health and Human Performance.

a PhD in Education and 26 percent a Juris Doctorate, these may be advantageous areas for recruiting more faculty into the accounting field.

Interestingly, one participant had a Finance PhD; however, the doctorate degree was awarded in a foreign country. Programs like the PDBP can give experienced individuals the opportunity to be SA qualified to help alleviate some of the SA faculty shortage faced in the U.S.

During data gathering, we also attempted to identify the additional graduate and undergraduate degrees held by PDBP graduates. However, data are not available for all the PDBP graduates. Interestingly, when prior academic history of PDBP graduates is available, we find that all held an undergraduate accounting degree or an accounting master's degree. Additionally, most had some accounting background or job experience.

***Q5: Are AACSB accredited business schools hiring PDBP graduates?***

Table 4 presents the AACSB accreditation of current employers of PDBP graduates. A total of 43 schools have hired PDBP graduates to teach accounting. Of these, 29 hold AACSB Business accreditation (67.5 percent), and 14 are not AACSB accredited (32.5 percent). Of those holding Business accreditation, five universities, approximately 17 percent, hold separate accreditation for their accounting program.

All the universities that hired PDBP graduates are classified as R2 universities in the Carnegie Classification of Institutions of Higher Education. An R2 classification indicates that there is “high research activity” at the institution, but the research quality is not at the level of an R1 classification. Table 5 shows the number of universities that hired PDBP graduates that offer an accounting master program per year. Approximately 28 percent of these universities have an accounting master program, with about 72 percent without an accounting master program. This finding suggests that the emphasis of universities that employed PDBP graduates is that of a teaching university versus a research-intensive university.

**Table 4: AACSB accredited current employers of PDBP graduates**

Year	Business accreditation	Accounting accreditation	No AACSB accreditation
2008	2	1	1
2009	1	-	-
2010	2	-	4
2011	2	-	1
2012	5	-	1
2013	3	1	2
2014	1	-	1
2015	3	-	-
2016	1	1	1
2017	4	2	-
2018	3	-	1
2019	1	-	1
2020	1	-	1
TOTAL	29	5	14

Table 5: Employer of PDBP graduates

Year	With Accounting Master program	Without Accounting Master program
2008	1	2
2009	0	1
2010	3	3
2011	1	2
2012	0	6
2013	2	3
2014	1	1
2015	2	1
2016	0	2
2017	1	3
2018	0	4
2019	1	1
2020	0	2
TOTAL	12	31

Table 6: Mobility of PDBP graduates

Year	Changed affiliation	Same affiliation	Total
2008		3	3
2009	1		1
2010	1	5	6
2011	3		3
2012	2	4	6
2013	3	2	5
2014	1	1	2
2015	1	2	3
2016	1	1	2
2017	1	3	4
2018	3	1	4
2019		2	2
2020		2	2
TOTAL	17	26	43



***Q6: Is there job mobility upon completion of the PDBP?***

Table 6 presents the mobility of PDBP graduates. Of the 43 PDBP graduates teaching accounting, 26 graduates (~60 percent) are still affiliated with the same university where they were employed upon completing the program. Approximately 40 percent (17 graduates out of 43) have changed affiliation at least once since becoming Scholarly Academic. Thus, job mobility results are mixed. It cannot be determined if graduates lack mobility due to a lack of opportunity or by choice to stay with their current employer. While gathering data, it was observed that multiple PDBP graduates remaining at the same university have now been promoted to administrative positions within their university. This was also observed in graduates who have changed university affiliations after completion of the PDBP.

***Q7: Is there a geographical trend in universities employing PDBP graduates?***

Table 7 presents the geographic distribution of employing universities by state and region. The region classification follows the U.S. Census Bureau distribution of four regions in the U.S.: Northeast (NE), Midwest (MW), South (S), and West (W). As seen in Table 7, twenty-three states have hired PDBP graduates. Oklahoma has hired the largest number of PDBP graduates (5), with New York in second place (4). Georgia, Michigan, and South Carolina tied for third place with three hires each. The remaining states included in Table 7 have hired one or two PDBP graduates. Table 8 summarizes the location of hiring universities by region. The majority of PDBP graduates are employed in the southern region of the U.S., with the Midwest region a distant second. The Northeast and the West regions have hired only a few PDBP graduates. Given the location of the University of Florida in the southern region of the U.S., the results suggest that accessibility to the program may be important for participants, especially considering that 60 percent of participants have remained at their university of employment during PDBP participation and post-graduation. It is also possible that this program is not as well known in the Northeast and West regions of the country. The geographic distribution of employing universities suggests that the University of Florida may opt to offer the program online to expand accessibility.

**Table 7: Geographic location of PDBP graduates' employers**

State	Region	Graduates	Year(s)
Alabama	S	1	2012
Alaska	W	1	2012
California	W	2	2009, 2015
Colorado	W	1	2014
Florida	S	1	2016
Georgia	S	3	2013, 2017, 2018
Indiana	MW	2	2016, 2017
Kansas	MW	2	2011, 2015
Maryland	NE	1	2018
Michigan	MW	3	2008, 2011, 2013
Mississippi	S	1	2017
New York	NE	4	2008, 2010, 2018, 2020
North Carolina	S	1	2010
North Dakota	MW	1	2013
Ohio	MW	1	2012
Oklahoma	S	5	2010, 2015, 2017
Pennsylvania	NE	2	2008, 2013
South Carolina	S	3	2012, 2013
Tennessee	S	2	2019, 2020
Texas	S	2	2012, 2019
Virginia	S	2	2010, 2014
Washington	W	1	2011
Wisconsin	MW	1	2018

**Table 8: Employing universities by region**

Region	Universities
South (S)	21
Midwest (MW)	10
Northeast (NE)	7
West (W)	5

***Q8: Are PDBP graduates still employed in academia after the 5-year SA classification period?***

Of the PDBP graduates from 2008 through 2017, 33 out of 35 are

still employed in academia as of this writing, which is several years after the 5-year SA qualification awarded through completion of the PDBP (see Table 2). Two of the 35 graduates retired from their respective universities. These results indicate that those working in AACSB accredited schools have been able to maintain their SA status. Through the data gathering, it was observed that many of these faculty have been promoted and given tenure.

Four PDBP graduates who graduated in 2018 are at the cusp of their five-year SA qualification awarded through completion of the PDBP. Whether they remain SA or not will be determined by the university where they are currently employed. Those who graduated in 2019 and 2020 are still within their five-year SA qualification years earned through completion of the PDBP.

## **CONCLUSIONS AND FUTURE RESEARCH**

The purpose of the AACSB sponsored Post-Doctoral Bridge Program is to increase the number of Scholarly Academic qualified business faculty. At this juncture, fewer and fewer universities are offering doctoral degrees in accounting. Some universities would like to offer an advanced degree in accounting (PhD or DBA), but the pool of qualified faculty to teach in a doctoral program is shrinking and is not being replaced fast enough. Our study indicates that the University of Florida's PDBP has been producing AACSB accredited accounting faculty since its inception which has helped meet the demand for AACSB business school accreditation. One point that we want to make with this research is that there are alternative paths to staffing faculty positions. A review of the data gathered indicates that PDBP graduates are not employed by large, research-centered business schools. However, the longevity of the PDBP at the University of Florida is proof that the participants found the program to be a good investment and several teaching-centric and research-teaching balanced universities have benefited from the program.

We observed that many of the PDBP graduates are employed at universities in the U.S. Census Bureau's 'South' region of the U.S. This concentration in the South may be due to a lack of accessibility to in person participation one weekend a month for five months required by the program. If the program could expand to an online

version, there is potential for the PDBP to reach a wider audience to continue meeting the demand for SA qualified accounting faculty. It is also possible that the concentration in the South region is due to an inability of those universities to attract traditional PhDs due to their geographic location and limited cultural opportunities.

It would be interesting to track the success of faculty matriculating into the job market from nontraditional accounting programs, such as the PDBP. From our study, it is observed that the PDBP has helped alleviate the demand for SA accredited accounting faculty currently faced by the profession. With 43 accounting track graduates from the 13 years analyzed, there is an average of 3.3 additional accredited accounting faculty per year produced by the PDBP. Comparing PDBP graduates to total accounting PhD graduates, on average the PDBP increased availability of SA accredited accounting faculty by two percent annually.

Faculty shortage disproportionately impacts universities that are not large research-centered institutions. A perusal of recent accounting faculty job postings reveals an interesting trend. Not all teaching universities, nor all teaching-research balanced universities' job postings specifically ask for a doctoral degree in accounting. Some postings require that the candidate be classified as SA, and some ask for a PhD without specifying the type of PhD.

Universities with a teaching emphasis or a teaching and research emphasis are understaffed. The SA accounting faculty graduating from the PDBP are helping to fill this void. Future research can investigate whether these graduates are producing innovative research and the level of research being produced. Since AACSB accreditation is mission driven, it appears PDBP graduates are helping their universities meet the respective university's mission.

On average, the PDBP graduates have a richer background of job and academic experiences. Future research can evaluate how more varied work experience might impact future employment opportunities. Future research can update the work of Mauldin, McManis, and Breaux (2011): 'Deans Perceptions of AACSB-Endorsed Post-Doctoral Bridge Programs.' Additionally, future research can compare salaries earned by PDBP graduates with salaries earned by faculty with traditional PhDs. Lastly, future research can revisit the results of the PDBP program at the University of Florida to evaluate whether the findings reported in this study are still valid.

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