

Off the Tenure-Track: The Hiring and Role of Lecturers/ Instructors and Visiting Accounting Faculty

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This study examines universities' use of two types of non tenure-track accounting faculty: lecturers/instructors and visiting faculty. Questionnaires were sent to universities hiring such faculty, asking for ratings of importance of various factors in hiring. Financial reasons were much more important in the hiring of lecturers/instructors than of visitors. Former visiting faculty also were surveyed. The most important reason for accepting a visiting position: a hope that it would lead to a tenure-track position. Visitors were generally well satisfied with their positions. The use of lecturers/instructors was expected to decline slightly, perhaps due to accreditation concerns. Major differences in pay and duties were found between visitors and lecturers/instructors and between both groups and tenure-track faculty. This study provides implications about the strength of the tenure system as well as information useful to universities in planning staffing strategies and to individuals considering non tenure-track positions.

Many academic areas have seen increasing numbers of non tenure-track personnel hired (Harper 1998). Reichard (1998) noted that many schools were replacing tenure-track faculty with faculty ineligible for tenure, mainly for financial reasons. The percentage of full-time faculty members in non tenure-track positions increased from 11 percent in 1987 to 18 percent in 1998 (Smallwood 2002). This has caused concern among some academics, who fear that widespread use of relatively cheap and easily disposable faculty will drive down tenure-track faculty salaries and damage morale, as well as exploit the non tenure-track faculty. The American Association of University Professors (AAUP 1995) has denounced such use as a threat to academic freedom and tenure that creates a "divided, two-class faculty [that] erodes collegiality and sound governance practices" (p. 69). Leatherman (2000) described AAUP participation in a strike by tenured and tenure-track faculty members over the increasing use of full-time lecturers.

There are considerable differences in usage of non tenure-track faculty among colleges and departments (Leslie 2000). For example, many Humanities

areas have an oversupply of PhDs, which leads many individuals with PhDs to accept non tenure-track employment. That is not the case in accounting, in which the number of PhDs granted dropped from 200 in 1993 to 103 in 1999 (Hasselback 2000-2001). However, accounting programs may hire MBA/CPAs as lecturers or instructors to save money or due to inability to hire PhDs. The author is unaware of any published research on this topic in the accounting or business literature. The current research examines the extent to which current trends in higher education regarding the use of non tenure-track faculty apply to the accounting area.

This research examines universities' use of two groups of non tenure-track faculty, lecturers/instructors and visiting professors. It looks at universities' reasons for hiring such faculty, compares their pay and workload to those of tenure-track faculty and reports universities' plans for hiring lecturers/instructors or visitors. It also examines why individuals accepted a visiting position, their perception of pay and workload vis a vis other faculty, and their level of satisfaction with their choice. While recent research (Eaton and Hunt 2002) has examined factors leading faculty to

accept particular tenure-track employment, the author is unaware of any recent research examining why accounting faculty accept visiting professorships.

Examining reasons for universities' hiring non tenure-track faculty may provide information useful in addressing various tenure-related issues. For example, is the use of non tenure-track faculty supply-driven or demand-driven? Some may see the use of non tenure-track personnel as more of a threat to tenure if universities prefer to hire such individuals rather than being forced to do so due to the inability to hire sufficient numbers of tenure-track faculty. Research into the nature of the pay, benefits, teaching load, and research and service expectations of visiting faculty and lecturers/instructors can help determine the degree to which visitors and lecturers/instructors are substitutes for one another and for tenure-track faculty.

Besides the contribution to the academic literature in this area, this research may have practical value in several ways. It may help accounting departments devise staffing strategies. It may also assist prospective non tenure-track faculty members in knowing what to expect in such positions. The factors of importance to individuals in accepting a visiting position and their level of satisfaction may be of interest to those considering such a position, as well as universities interested in better attracting desirable visiting faculty.

It is hard to overstate the importance of university hiring strategies, as noted by Leslie (2000). Hiring decisions affect the quality and integrity of education. The continued advancement of knowledge and the ability of universities to attract qualified faculty and respond to changes in the environment are important issues affecting and affected by hiring decisions.

Background

Use of non tenure-track faculty is widespread in academia. Shavers (2000) found that over 80 percent of institutions used non tenure-track faculty, and that 58 percent of those made use of full-time, non tenure-track, long-term faculty with yearly contracts that could be renewed indefinitely at the university's

discretion. Other schools may limit the length of time a non tenure-track faculty member may serve (Shavers 2000). Non tenure-track faculty often have lower educational attainment than tenure-track persons and primarily teaching responsibilities. On the other hand, many universities use vague language in order to maintain flexibility in qualifications, roles, and possibilities for continued employment.

The largest group of full-time, non tenure-track faculty is composed of lecturers and instructors. Most such faculty lack terminal degrees but may have recent business experience that provides new viewpoints to the students. The use of such faculty may have serious implications for the accounting program and its tenure-track faculty. Lecturers/instructors may provide coverage of principles and other courses at a lower cost than tenure-track faculty. However, staffing introductory courses solely for monetary reasons may be risky. These courses are crucial in attracting and retaining accounting majors and thus to the success of the accounting program (Geiger and Ogilby 2000). Research has shown that the first accounting classes have been ineffective in overcoming students' negative impressions of accountants (Saemann and Crooker 1999; Hunt and Falgiani 2002). Many lecturers and instructors have high teaching loads, freeing tenure-track faculty for research (Smallwood 2002). This may lead to unreasonable expectations of research productivity by tenure-track faculty. Universities with many non tenure-track faculty may find reduced research output, leading to loss of external funding and reputation (Grunig 1997). Widespread use of non tenure-track faculty may create problems with accrediting bodies. Many schools do not expect non tenure-track persons to serve on committees, thus increasing committee work for tenure-track faculty (Gappa and Leslie 1993).

Visiting professorships may provide temporary course coverage for lower pay. They may have very different purposes, however, such as enabling a university to get a top researcher or teacher for a short time period. Very limited research has been performed in this area.

Kiger and Warren (1975) wrote that visiting accounting professorships, in which faculty took sabbaticals or leaves of absence from their home institutions and accepted temporary positions at other schools, were becoming common. A questionnaire was mailed to professors randomly, since no visiting professors existed. Approximately one-third of faculty had held or had considered a visiting appointment during their career. Perceived benefits included improvement of teaching, exchange of curriculum ideas, and promotion of academic research. Another questionnaire was sent to department heads of 37 major universities. Twelve indicated that they had regular visiting professorship programs. Ten used this method to obtain potential tenure-track faculty. Visitors were seen as benefiting universities by providing a stimulating academic environment and improving the image and quality of the accounting department.

Norris and Doran (1989) surveyed visiting professors in 1984. The authors defined a visiting professorship as a "temporary position at a college or university by a professor on leave from his or her home institution." Almost half were offered a tenure-track position at the visited institution. Most visitors were highly pleased with their visiting professorship. The opportunity to associate with new colleagues was the most important reason for seeking a visiting professorship. This was also the most positive effect of a visiting professorship, ahead of improving research productivity and enhancing one's employment prospects.

This study extends previous research by looking at recent conditions, in which visiting professors may be used to fill temporary positions as an alternative to lecturers or instructors. This study examines workload and benefits of visitors versus lecturers/instructors and tenure-track faculty. It also looks at more extensive lists of possible reasons for universities to hire visiting professors and for faculty to accept a visiting position. This research also looks at individuals who had visiting professorships as well as surveying all schools hiring visitors, unlike research such as Kiger and Warren (1975). Finally, the

current research obtains advice from former visiting professors for those considering such a position.

The total number of lecturers/instructors showed a slight decline from 608 in 1996 to 566 in 1999 (Hasselback 1997, 1998-1999, 2000-2001).¹ The number of accounting visitors declined from 83 in 1996 to 48 in 1999. Norris and Doran (1989), by comparison, found 188 visitors in 1984. Thus the use of visiting professors appears to have declined sharply since the mid-80s.

It is unclear whether these trends will continue. One might expect the use of non tenure-track faculty to increase. As the number of new accounting PhDs drops and older faculty retire, salaries for new PhDs have increased dramatically (AACSB 2000). This may cause some schools to be unable to hire tenure-track faculty. Another potentially important factor is the decline in students majoring in accounting. Albrecht and Sack (2000) attributed the 20 percent decline from 1995-1996 to 1998-1999 to the increasing number of states requiring 150 college credit hours to sit for the CPA exam and a widespread student view that careers in finance or information systems may be more rewarding. Lecturers and instructors provide universities with flexibility, since it is easier to dismiss them than tenured or tenure-track faculty, if necessary (Gappa and Leslie 1993). Visitors by definition are hired on a temporary basis.

Methodology

Schools and individuals were selected from Hasselback (1997, 1998-1999, 2000-2001). These sources provided information about faculty hired from 1996 to 1999. Since Hasselback began publishing every two years in 1998, it is possible that some people hired for one-year appointments were missed. Also, many schools may not have bothered reporting to Hasselback faculty who were on one-semester appointments.

A total of 178 schools were identified as having hired one or more lecturers/instructors or visiting professors in the period from 1996 to 1999. All schools were sent questionnaires asking about the importance of 20 reasons for hiring visiting professors or lecturers/

instructors (on separate seven-point Likert scales), any additional reasons for hiring, questions about pay and teaching load of visitors and lecturers/instructors, and their future hiring intentions, as well as demographic information. The questionnaire was prepared by drawing on the literature of non tenure-track appointments. Several accounting department heads reviewed the questionnaire and found it to be reasonably complete. Questionnaires were mailed to accounting department heads, school of accountancy directors, or business deans of schools without a department of accounting or school of accountancy. All recipients were promised that their answers would be confidential.

Eighty-nine individuals were identified as having been hired for visiting positions during this period. However, 20 visitors found in the 1997 or 1998-1999 editions of Hasselback could not be located because they were either not listed in the 2000-2001 edition or had no school affiliation or address shown. Therefore, only 69 (89-20) questionnaires were mailed. The questionnaire asked for the importance of each of 18 reasons for accepting a visiting position instead of a tenure-track one (on a seven-point Likert scale), any other important reasons, their perception of their pay and teaching load compared to that of other faculty at the school they visited, their satisfaction with the position, and various demographic items.

No questionnaires were sent to those accepting lecturer/instructor positions. Since few such individuals had PhDs, it was considered likely that a primary reason for accepting such a position was expected difficulty in obtaining tenure-track employment.

An e-mail reminder was sent to those schools and individuals who did not respond within six weeks. This was more effective in obtaining responses than mailing second requests in Hunt (2001). Those without an e-mail address in Hasselback (2000-1) were mailed a second request.

Results

Sixty responses were received from universities, for a response rate of 60/178, or 33.7 percent². This appears to be reasonably good, given the sensitive

nature of universities' hiring decisions. Eight of the 60 were sent in response to an e-mail request for a reply and one followed a mailed second request. Two schools reported use of only part-time non tenure-track faculty. Since this research looks at full-time faculty, these two were dropped from both the responses and the population, leaving a revised response rate of 58/176, or 33.0 percent. Data analysis was performed for 53 schools' hiring of lecturers/instructors and 33 schools' hiring of visitors. Non response bias was tested by comparing characteristics (such as doctoral vs. non doctoral) of schools that responded versus those that did not; no major differences were noted.

Almost 40 percent of the schools using lecturer/instructors or visitors were doctoral granting. Most (87.5 percent) schools' business programs were AACSB accredited. Fifty-three percent had separate AACSB accreditation of the accounting program, while 56 percent of the other programs were likely to seek accreditation in the next five years. This information is presented in Table 1.

Monetary concerns were four of the top seven factors in the decision to hire

TABLE 1
Demographic Data
Regarding Schools

Highest degree offered:	Doctoral	38.1%
	Master's	51.0%
	Bachelor's	10.9%
Type of school:	Public	69.6%
	Private	30.4%
Is business program AACSB accredited?	Yes	87.5%
	No	12.5%
Is accounting program separately accredited?	Yes	52.8%
	No	47.2%
If accounting program is not separately accredited, are there plans to obtain accreditation within five years?	Yes	56.0%
	No	44.0%
Expected use of visiting professors in next five years:	More	10.7%
	Same	67.6%
	Less	21.7%
Expected use of lecturers/instructors in next five years:	More	4.3%
	Same	72.3%
	Less	23.4%

lecturers/instructors. The most widely used reasons for hiring lecturers/instructors were that the schools did not have funding for a tenure-track position, wanting to have a person teach more courses than a tenure-track faculty member would, only needing a person with a master's degree to teach introductory courses, wanting to save money on the position, an opening occurring too late in the year to hire tenure-track faculty, wanting a temporary faculty member to replace one who was ill or on sabbatical, and inability to obtain a qualified tenure-track person. Many respondents marked numerous categories "not applicable." The highest rated item dealing with qualities of the lecturer or instructor was preference for a faculty member with extensive accounting experience but who lacked academic credentials for a tenure-track position, mentioned by 71.7 percent of universities, but with a mean of only 3.00 on a seven-point Likert scale, with seven being the highest. Means were used to determine rankings of factors and are presented in Table 2.

A Mann-Whitney U test was run to compare doctoral-granting vs. non-doctoral schools on the 20 factors. Four

factors were significant at the .10 level: an opening occurred too late in the year to search for tenure-track faculty (.024), the school hired its own retired faculty (.077), only a person with a master's degree was needed to teach introductory courses (.066), and to provide extra income to a PhD student (.012). The first three factors had higher means for non-doctoral than doctoral schools. The latter two would be expected to differ for doctoral and non-doctoral schools. Doctoral schools may have PhD students teach introductory courses, so they may need fewer other non tenure-track faculty to teach such courses.

The factors that mattered to the greatest number of schools in the decision to hire one or more visiting professors were that the school could not obtain a qualified candidate for a tenure-track position, the job opening occurred too late in the year to search for tenure-track faculty, and they wanted to "try out" a potential tenure-track faculty member. While the first two also were rated highly by respondents, the third had a low mean score (2.61). Thus, trying out a potential tenure-track faculty member was a factor, but not a deciding one, in most universities' decisions to

hire a visitor. Many schools used only a small number of factors in their decision. A factor that was chosen by fewer than half of the respondents but was highly important (5.77) to those who chose it was wanting a faculty member to replace one who was ill or on sabbatical. Unlike results for hiring of lecturers/instructors, monetary factors such as a desire to pay less and obtain more course coverage than from tenure-track professors had relatively low means. The "original" purposes of visiting professorships, to attract prominent persons to enhance the prestige of the school and to make available faculty with specific talents that complement those of the regular faculty (Leslie 1998), also had low mean scores. Factor means arranged from highest to lowest to create rankings of factors are presented in Table 2.

Two factors were significantly different between doctoral granting and non-doctoral schools: an opening occurring too late to hire tenure-track faculty and to provide extra income for a PhD student. Non-doctoral schools had higher means in the first case.

The items in the questionnaire appeared to be reasonably complete. Respondents were asked to name other

TABLE 2
Factors of Importance in Decision to Hire Lecturers/Instructors and/or Visiting Faculty

	Lecturer/Instructor			Visiting		
	Mean	Rank	% Resp.	Mean	Rank	% Resp.
Did not have funding for a tenure-track position	5.08	1	83.0	3.31	4	55.6
Wanted temporary faculty to replace faculty member who was ill or on sabbatical	4.72	2	62.3	5.77	1	48.1
Wanted to have a person teach more courses than was usual for tenure-track faculty	4.68	3	83.0	3.06	6	63.0
Wanted to save money on position (pay less than tenure-track faculty)	4.60	4	75.5	2.48	9	55.6
Opening occurred too late in year for search for tenure-track faculty	4.28	5	73.6	4.85	2	74.1
Only needed person with master's degree to teach introductory courses	4.10	6	79.2	2.00	12	51.9
Could not obtain qualified candidate for tenure-track position	3.98	7	81.1	4.45	3	81.5
Preferred faculty member with extensive accounting experience but who lacked academic credentials for tenure-track position	3.00	8	71.7	1.60	17	55.6
Fewer university or system requirements regarding hiring of visiting faculty or lecturers	2.70	9	69.8	1.88	13	59.3
Could hire visiting professor or lecturer with fewer fringe benefits than tenure-track faculty	2.03	10	58.5	1.14	19	51.9
Hired person who was ABD who would move to tenure-track when degree complete	2.00	11	50.9	2.33	10	55.6
Provide extra income for PhD student	1.92	12	47.2	1.86	14	51.9
Increase diversity of faculty	1.83	13	56.6	2.06	11	59.3
Wanted to "try out" potential tenure-track faculty	1.79	14	62.3	2.61	8	66.7
Hired faculty member who had retired from your department	1.77	15	41.5	1.71	16	51.9
Wanted to hire particular faculty member who was available only for limited time period	1.71	16	52.8	3.13	5	55.6
Was temporarily "loaned" faculty member from public accounting or industry	1.61	17	43.4	1.23	18	48.1
Wanted to avoid union regulations which would have applied to tenure-track faculty	1.44	18	34.0	1.00	20	37.0
Wanted to bring in distinguished lecturer or researcher who could not be afforded permanently	1.24	19	47.2	2.64	7	51.9
Faculty exchange with another institution	1.10	20	39.6	1.85	15	48.1

A seven-point scale was used, with 1= extremely unimportant factor in decision; 7= extremely important factor in decision. Respondents could also circle "N/A," for "Not Applicable." Those are not tabulated in the above means. % Resp. indicates the number of respondents who indicated a number, as opposed to N/A, for this category.

factors affecting their decision to hire lecturers/instructors or visitors. Few did; most of the items mentioned were variations of items on the list.

The use of both lecturers/instructors and visiting faculty were seen as staying the same or declining in the future. Approximately 70 percent of schools predicted the same use of these faculty in the next five years, while about 23 percent predicted less use, as shown in Table 1. These results are consistent with the numbers of lecturers/instructors and visitors decreasing from 1996 to 1999 (Hasselback 1997, 1998-1999, 2000-2001). Several schools mentioned AACSB requirements as a reason for reducing use. Several schools stated that they were converting lecturer lines into tenure-track positions. Other schools indicated that they would hire more lecturers/instructors because of the need to cover classes, particularly introductory accounting. One school planned to use more non tenure-track lines due to the uncertainty of future business enrollments.

Most schools (92 percent) paid lecturers/instructors no more than 70

percent of the pay for tenure-track faculty. Most schools reported higher teaching loads, but lower service requirements, for lecturers/instructors. Only three schools expected lecturers/instructors to perform research.

Visiting professors primarily had either similar (57.1 percent) or higher (32.1 percent) teaching loads compared to tenure-track faculty. A majority (58.6 percent) of schools did not require visiting faculty to do research or perform service activities (79.3 percent). On the other hand, most schools (60.7 percent) paid less to visiting faculty. Health benefits, however, were provided by 82.8 percent of schools. Visiting faculty apparently had a tradeoff between lower total workload and lower pay.

Twenty-eight usable responses were received from visitors (four of them received in response to an e-mail requesting return of the questionnaire).³ Five additional responses indicated that the individuals had NOT served as a visiting professor. These were dropped from the population. Therefore the response rate was 28/64, or 43.8 percent.

The top reasons for accepting a

visiting faculty appointment rather than accepting or continuing a tenure-track or tenured position were primarily professional ones. The most important was the belief that the visiting position might lead to a permanent position with the school. Other important factors were a desire to be closer to family members, desire to work with other researchers and teachers, and wanting better working conditions. Factor means were used to create rankings of reasons for choosing a visiting appointment, as shown in Table 3.

Demographic information and perceptions of various aspects of the visiting professor experience are provided in Table 4. Only about one-fourth of the respondents had been on leave from another institution. That was the definition of visiting professor in both Kiger and Warren (1975) and Norris and Doran (1989), indicating a major change in the nature of visiting appointments. Thirty percent took a visiting position immediately after obtaining a PhD. Visitors believed they were treated differently from more permanent faculty in a variety of areas.

TABLE 3
Factors of Importance in Accepting a Visiting Faculty Position

Factor	Mean	Rank	% Resp.
Believed that visiting position might lead to tenure-track position at the same school	5.05	1	78.6
Better working conditions	4.89	2	64.3
Needed to be in a particular geographic area	4.62	3	75.0
Wanted to be closer to family members	4.59	4	78.6
Wanted to work with different researchers and teachers	4.45	5	78.6
Wanted to teach different groups of students	4.20	6	71.4
Wanted prestigious school on resume to benefit future job search	4.17	7	64.3
Spouse had job in area	3.76	8	60.7
Was unable to obtain desirable tenure-track position	3.67	9	53.6
Wanted to visit another part of country	3.50	10	71.4
Received additional funding for visiting professorship	3.31	11	57.1
Wanted to use year to build up teaching or research record before entering market for tenure-track position	3.27	12	53.6
Prefer teaching to committee work, research, etc.	3.25	13	71.4
Believed that job market for tenure-track positions would be better a year or two later	2.68	14	53.6
Wanted to be on same faculty as spouse	2.58	15	42.9
Lacked academic credentials for tenure-track position at desired school	2.33	16	32.1
Needed financial support while completing PhD at another school	1.75	17	28.6
Was PhD student at school; visiting title improved salary	1.71	18	25.0

The numbers above represent mean responses to the question "What effect did each of the following have on your decision to accept a visiting faculty appointment rather than accepting or continuing a tenure-track or tenured position?" The scale was from 1 to 7, with 1 =extremely unimportant and 7=extremely important. Respondents could also indicate "N/A" for "Not Applicable." These are not included in the above means. % Resp. indicates the number of respondents who put a number, as opposed to N/A, in the category.

Visitors reported somewhat lower salaries than more permanent faculty at the same rank. Those on temporary leave from another school reported higher salaries than other visitors. Many (44.4 percent) visitors reported higher teaching loads than other faculty. Half of the visitors were expected to do research, but only 36 percent were expected to perform service activities. Almost all reported receiving health care benefits. The average length of the visiting professorship was 1.54 years.

Visiting professors were asked to describe positive aspects of the experience. Several faculty taking a visiting position directly from a PhD program mentioned getting another year on the tenure clock. The ability to avoid committee work and use the time for research was another positive feature. One respondent stated, "I got more research done in a 1 1/2-year visiting job than in the previous five or six years." Several wrote favorably of the quality of colleagues and students. Six people

indicated that the visiting position led to a tenure-track appointment at the school. Most of the responses dealt with work-related issues, but two indicated that the visiting professorship enabled them to care for an ill family member.

Some negative aspects were reported. The most common was other faculty's attitude towards visitors, who did not feel as if they "belonged." Low pay was another problem. The temporary nature of the position created difficulties, such as having to interview for another position and being away from home. The uncertainty of continuing employment and "living under a microscope" while being considered for a tenure-track position were also mentioned.

Overall, visiting professors were positive about their decision. The average degree of confidence in their decision to accept the visiting position was 6.08 on a seven-point scale (seven being the highest level of confidence). There were no significant differences between those who took a visiting professorship as a temporary break from a more permanent position and other visitors.

Some respondents provided advice for those considering a visiting professorship. Several suggested careful consideration of whether it advances long-term goals such as tenure or a better position. Others pointed out the need to negotiate one's responsibilities in detail and to make sure that one will be considered for a tenure-track position.

Discussion and Conclusions

The use of lecturers/instructors seems to be driven more by a desire to save money (demand) than a lack of qualified tenure-track individuals (supply). This somewhat disturbing result may indicate a weakening of the tenure system. It is also disturbing that positive attributes of the lecturer/instructor, such as extensive practical experience, ranked below many financial measures. Several differences were found between doctoral and non-doctoral schools, but the emphasis on monetary reasons was consistent across types of schools. Given the current economic difficulties faced by many states, such factors may remain important for years to come.

TABLE 4
Demographic Data -Visiting Professors

AACSB accreditation of business program at school visited?	Yes	100%
	No	0%
Separate accounting AACSB accreditation at school visited?	Yes	68%
	No	32%
Was visiting professorship a temporary break from a more permanent position?	Yes	25.9%
	No	74.1%
If yes to above, tenured at school temporarily left?	Yes	6.7%
	No	33.3%
If yes to above, how did salary and benefits at visiting position compare to those at permanent position?	<75%	16.7%
	75-90%	0.0%
	90.1-100%	33.3%
	100.1-110%	50.0%
	>110%	0.0%
If yes to above, how did teaching load at visiting school compare to that at permanent position?	Higher	0.0%
	Same	40.0%
	Lower	60.0%
All visitors: Was visiting position first after receiving highest degree?	Yes	29.6%
	No	70.4%
All visitors: Expected to do research in visiting position?	Yes	50%
	No	50%
All visitors: Expected to serve on committees?	Yes	36%
	No	64%
Received health care benefits while visitor	Yes	96.3%
	No	3.7%
All faculty: Teaching load at visiting school compared to other faculty	More	44.4%
	Same	55.6%
	Less	0.0%
Salary for visiting position compared to perceived salaries of more permanent faculty at same rank (full, associate, etc.)	<75%	34.7%
	75-90%	30.8%
	90.1-100%	34.7%
	> 100%	0.0%
Length of visiting position	One semester	11.1%
	One Year	55.6%
	Two Years	18.5%
	Three Year	7.4%
	Four Years	3.7%
	> Four Years	3.7%

The results indicate that the trend of a slight decline in universities' use of visitors and lecturers/instructors is likely to continue. This runs counter to the expectation that schools might increase such usage, to avoid hiring tenure-track faculty in view of generally declining accounting enrollments. Accreditation requirements appear to limit the use of non tenure-track faculty at many institutions, since approximately 80 percent of responding accounting programs either have AACSB accounting accreditation or plan to seek it in the near future. If universities convert lecturer lines to tenure-track ones, the number of accounting PhDs awarded continues to fall, and large numbers of faculty retire, a strong seller's market for tenure-track faculty will result. Schools unable to offer high salaries may have to retain the lecturers/instructors or increase course loads and/or class sizes for tenured or tenure-track faculty.

The "traditional" image of the visiting professor, as found in Kiger and Warren (1975) and Norris and Doran (1989), was not supported. Universities appear more inclined to "settle for" a faculty member to teach for a year or so when they cannot obtain tenure-track faculty rather than trying to lure a distinguished teacher or researcher to add to the school's prestige.

It appears that visiting professors and lecturers/instructors are not readily substitutable. Decisions to hire visiting professors are driven less by monetary factors than by a need to fill a position, perhaps because a visiting professor may be seen as more temporary than a lecturer/instructor. Also, visitors appear to be paid more than lecturers/instructors; universities attempting to save money on salaries might prefer the latter. The lower numbers of factors considered important in hiring visitors than for hiring lecturers/instructors may reflect the use of the former in unusual situations, with the use of the latter more of a repeated long-term strategy.

This research provides insights into faculty's motivation in accepting visiting positions. While teaching load was generally higher than that of more permanent faculty, service requirements were much lower. Accepting a visiting position enabled faculty to get research

done to bolster their later applications for more permanent positions. A major reason for accepting a visiting position was a hope that it would lead to a tenure-track position. That hope was supported by the finding that most universities considered trying out a potential tenure-track faculty member as a factor in their decision to hire visitors. Factors of importance to visitors who were pleased with their choice should be instructive to those considering a visiting position. It should also enable universities interested in hiring visiting professors to make the positions appear more appealing, such as by emphasizing the likelihood of later consideration for a tenure-track position. Knowledge of visitors' experiences should help universities in attracting visitors as well as letting those considering a visiting position know what they may encounter.

Limitations

One limitation of the above research is the self-reported nature of some information. Universities may be reluctant to accurately describe their decision-making procedures in hiring, an area of litigation in recent years. However, the assurance that no mention would be made of respondents' schools in any presentation of the research should have encouraged truthful replies.

The inability to locate some previous visiting professors may limit the generalizability of the results. It is possible that these individuals would have had different responses than those to whom questionnaires were sent.

Future Research

Further research could look at the small group of accounting lecturers/instructors with PhDs. Why have these individuals chosen to work for lower pay, benefits, and potential for advancement? Do they enjoy teaching, but not research? Are they bound to a particular place?

Research could examine the use of part-time faculty, such as adjuncts. They generally are hired on a per-course basis, for low pay and frequently at the last minute. The current research has examined trade-offs between tenure-track and non tenure-track positions; future research could look at tradeoffs

between lecturers/instructors vs. adjuncts. Schools that are concerned about saving money may prefer to hire several adjuncts rather than one lecturer/instructor. However, full-time faculty might be more accessible to students. Finally, examining the effect of the use of visiting professors and lecturers/instructors on the perceived quality of a department's teaching could help determine if educational objectives are being met.

Endnotes

¹ These numbers include clinical faculty (19 in 1997, 17 in 1998-1999, and 15 in 2000-2001) because such individuals were considered similar to lecturers/instructors.

² The first one-fourth and last one-fourth of responses were compared. No major differences in mean scores on questionnaire items were noted.

³ No differences were noted between those replying to the original mailing and those replying to an e-mail request to respond.

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