1-1-2016

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Publication Information

Bergner, Jason M.; Filzen, Joshua J.; and Wong, Jeffrey A. (2016). *Advances in Accounting Education: Teaching and Curriculum Innovations, 18*, 147-176.

This is an author-produced, peer-reviewed version of this article. The final, definitive version of this document can be found online at *Advances in Accounting Education: Teaching and Curriculum Innovations*, published by Emerald Group Publishing Ltd. Copyright restrictions may apply. doi: 10.1108/S1085-462220160000018006

Navigating the Accounting Academic Job Market and Related Advice

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Abstract

Purpose:
To disseminate helpful advice to current and future candidates about the accounting academic job market.

Methodology/Approach:
Literature review, interviews with recently hired faculty members, insights from the author's experiences as both job candidates and search committee members, and discussions with colleagues.

Findings:
In this chapter, we discuss the current state of the job market for accounting professors and offer our insights as well as those from a group of recent graduates. It is our recent experience that many rookie candidates pursue initial faculty positions with an incomplete understanding of many aspects of the market, including how the market clears, job expectations, and other issues that we believe are important. While others have adequately addressed the importance of research in the profession and alluded to some aspects of the market, we provide additional useful information about the market and other career aspects in order to assist new graduates in their quests to find fulfilling appointments. Our chapter complements existing literature to form an updated and more complete picture of the market and profession.

Practical Implications:
This chapter helps prepare candidates for the job market by providing information and advice that complements advice given in Ph.D. programs and the existing literature.

Social Implications:
Candidates entering the job market will better understand the nuances of the market and can make more informed decisions about the institutions that best meet their needs.

Originality/Value of Article:
The chapter provides important practical advice for job seekers about the accounting academic job market not available elsewhere.

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Keywords: doctoral education, career advice, job market, academic employment

Type: Viewpoint.

The vast majority of students in accounting doctoral programs ultimately desire an academic faculty appointment to commence their careers. Existing literature has been effective in addressing the most important aspect of any Ph.D. program – the cultivation of research skills (Beyer, Herrmann, Meek, & Rapley, 2010). There are also papers devoted to entering accounting Ph.D. programs, being successful in Ph.D. programs, and succeeding as a faculty member (Bergner, 2009; Stone, 1996; and Hermanson, 2008). However, there is a scarcity of literature addressing the pragmatic aspects of entering the profession. We contribute to the accounting doctoral education literature by providing useful information to help students better understand how the academic job market functions, and information on issues that they should be aware of before entering it. Having a better understanding of the marketplace should enhance the probability of students finding an initial appointment that fits their preferences and gives them the best chance of success. Our chapter is not intended to be a comprehensive career guide, but is designed to complement the existing literature to form a more complete picture of the accounting academic market.

Specifically, this chapter covers information about preparation for the market, including timing issues and its bifurcation. We discuss the various stages of the recruiting and interviewing processes in detail to help job applicants prepare for these eventualities. We also complement existing research by providing a discussion of detailed factors that are important for making an employment decision. These factors are critical to consider in the job selection process and are not formally explained elsewhere. We also provide four supplemental appendices. Appendix A provides a timeline to help candidates identify key dates and milestones in the process. Appendix B provides a listing of common job posting websites. Appendix C contains a sample of detailed questions designed to help the job applicant target their inquiries with prospective employers to help ensure that all valuable information is gathered to make an informed decision. Finally, Appendix D contains a list of the questions we asked recent graduates as part of structured interviews we conducted.

The authors' knowledge base has accrued from recent observations made during extensive job searches and serving on search committees. In addition to our own experiences and collections of informal discussions, we conducted formal structured interviews of individuals with recent job market experience to help form the body of information included in this chapter.[1] Thus, we believe our observations coincide with current market characteristics and make a timely and important contribution to the literature. However, it is important to emphasize that idiosyncrasies of the job market may arise that we do not discuss here. In addition, this chapter is not intended as a criticism of the current state of doctoral advising. In fact, we encourage all doctoral students to gain additional insights and information from trusted advisors.

However, even in programs with adequate job market advising opportunities, much of the information-gathering process is a hodgepodge of conversations with advisors, other Ph.D. students, and outside speakers. Thus, we believe this commentary to be of value even in "well advised" programs by efficiently disseminating a large volume of relevant information to serve as a foundation for additional information gathering by the student. In fact, when asked whether a consolidated discussion such as this chapter would have been useful, all new faculty members we surveyed responded affirmatively. It should be noted that while our discussion may bring up some points that seem obvious to seasoned professors and market participants, our experiences with new graduates leads us to believe that these same points are not obvious to the majority of them.

While we target this chapter primarily towards new graduates, we also believe this will be of use to recruiting universities that have not recruited candidates recently. Specifically, the section about the job market and recruiting will be of interest to those faculty members who have not participated in the labor market (on either side) for some time. In addition, this chapter can be a resource for advisors of doctoral students by providing assignable reading before beginning an institution-specific discussion. Furthermore, we believe this chapter may have additional value to international students. Students who arrive in the U.S. for a Ph.D. program are likely unfamiliar with the nuances of the university system and culture in this country. As such, information about the search and hiring process that is often relayed on a more informal level may be of particular use.

In the next section we briefly discuss our chapter in relation to prior literature. Next, we discuss the structured interviews we conducted. We then discuss preparation for the job market in the latter stages of doctoral education, followed by a discussion of job markets and recruiting. After this discussion, we address the detailed factors that should influence candidates' choices, and then briefly discuss candidate communication. A brief conclusion ends the chapter.

Prior Literature

Publications providing career advice have largely addressed various aspects of research, including expectations for tenure, maintaining a research stream, publishing guidance, and the review process. Beyer et al. (2010) address these topics in an excellent primer on the subject of career guidance for doctoral students in accounting. The authors properly note the importance of research to the profession, that it is the currency of academics. Beyer et al. (2010) focus on gaining an understanding of the accounting academic environment, as well as research and publishing guidance for new faculty. Our chapter extends this discussion by providing important information about the job market not covered by Beyer et al. (2010) that, in our experience, is being sought by job market entrants.

Additionally, some works in the accounting education literature relate to the job market for accounting academics, but none provide specific discussion of the overall framework of the market and how the market clears. Apostolou, Hassell, Rebele, and Watson (2010) and Apostolou, Dorminey, Hassell, and Watson (2013) conduct a thorough review of the accounting education literature that spans the periods from 2006-2009 and 2010-2012, respectively. Collectively the two papers review 621 articles from the top six journals in which accounting education papers are likely to be published. In support of our assertion that there is a paucity of literature addressing how the job market functions for new Ph.D.s, only ten papers between Apostolou et al. (2010) and Apostolou et al. (2013) discuss aspects of the job market. Of those papers, the topics covered range from dissertation topics and doctoral student placement statistics to discussing and addressing the shortage of accounting Ph.D.s.

Fogarty, Saftner, and Hasselback (2011) provide information supporting the notion that there is a tier structure that exists in the accounting job market. The prestige of a university where students earn their doctoral degrees is associated with their job placement. The authors find that a majority of doctoral graduates did not place above the prestige (as defined by the tier) of their alma mater, suggesting a ceiling effect for graduates. Baldwin, Brown, and Trinkle (2010) also study doctoral programs and placement but examine a wider range of variables, including endowed faculty positions and administrative roles. Our chapter complements these papers by providing a broad description of the labor market process, its participants (hiring schools), and the timing and clearing of the market.

Hunt, Eaton, and Reinstein (2009) examine factors that drive job acceptance decisions for new and relocating accounting faculty. The authors base the study on surveys that include 37 factors of importance, including salary, teaching loads, and the existence of a Ph.D. program. Findings for new faculty indicate that teaching loads, compatibility with other faculty, and support available for research are among the most important factors for job selection. Our chapter extends this work by providing insights not revealed by Hunt et al. (2009), including a more detailed discussion of why some of the most important factors related to job acceptance matter, and how the job search process itself is structured.

Structured Interviews

To provide additional perspective for the chapter, we conducted nine structured telephone interviews from a self-generated participant list after obtaining approval from the appropriate university Institutional Review Board office. We include our question list in Appendix D. In generating the participant list, we focused on recently hired accounting professors (Ph.D. graduation date of 2013 or later), with no more than any two participants graduating from or currently employed at the same institution. We offered the participants a confidential setting to encourage candid responses. We have both formally and informally integrated information from these interviews throughout the chapter. With each included response, we note whether the response came from a participant at a research university, balanced university, or teaching university.

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Despite our relatively small sample size of participants, we sought a wide cross section of recent Ph.D. graduates. Five interviewees are currently employed at universities with a doctoral program in accounting (which we call research universities), three are at balanced schools, and one is at a school primarily focused on teaching. Three participants classified themselves as international students when in the doctoral program, six conduct primarily archival research, and six are male.

When entering the market initially, the participants' strategies for securing a job varied with respect to the fall and spring markets. Three interviewees targeted the fall market specifically, citing desires to find a position at a more "balanced" school and wanting to get a job as soon as possible. However, two others went to the fall market to search out any research (Ph.D. granting) schools that might be interviewing, with plans to continue into the spring market. Both ended up taking fall offers from research schools. Three other interviewees specifically targeted the spring market, including Rookie Camp. Interestingly, only one of these three ended up accepting an offer from a research school. One other interviewee admitted to having no particular strategy in a fall versus spring context.

With regard to potential employers' expectations about works-in-progress, participants' perceptions varied widely, even within school types. While all schools were interested in the dissertation, some teaching and balanced schools did not inquire much about other works, but instead focused on the timeline for completing the dissertation. We believe it is fair to say that both the quality and number of working papers in the pipeline were important to almost all schools, with quality being most important to provide an assessment of potential, especially at more research focused schools. In addition to a high quality dissertation, participants suggested research schools desired at least one other high quality co-authored paper with high potential for publication, perhaps under review at a top journal. Participants suggested that candidates with an R&R (revise and resubmit) at a top journal possessed an extremely valuable signal.

The advice these candidates received when on the market varied widely. Four of the participants emphasized advice of a personal nature, such as finding the right "fit", being happy, and geography issues. Four emphasized the advice on research, while one admitted to "not getting much advice at all."

Of particular interest to readers may be participants' responses to the question about common mistakes job candidates make (Appendix D, question 13). Four interviewees focused on mistakes that could be classified as "soft skills." Included here were trying too hard to impress the interviewer, not being prepared for the interview, not doing enough/any research on the school itself, and not appreciating fit. One participant noted, in reference to international students, the importance of being proficient with English.

Other participants focused on mistakes from a research perspective. These observed errors include trying to edit the road paper at the last minute, coming onto the market before the candidate's research was "ready", presentation quality during the interview, and confidence in one's research.

Finally, all participants agreed that they would have found a paper on job market specifics very valuable during their time as students, and they also supported a sample question set that could be used as a resource during interviews. We elaborate on these (and other) topics throughout the remainder of the chapter.

Preparation for Entering the Job Market

Typically, students will have preliminary interviews with universities, sometimes up to a year before the job start date. Therefore, would-be candidates must begin to prepare for the job search well in advance. We have included a timeline in Appendix A as a reference for this discussion. The first step in preparing for the job market is to consider what type of school a candidate would like to work at, as this may affect the timeline necessary for completing the dissertation.

The most important priority for entering the market is to ensure the dissertation is on track to be completed before the anticipated employment start date. Ideally, students will have defended their proposal and will be making significant strides to complete their dissertation the summer prior to the academic year in which they plan to graduate. Students should work with their committee, particularly the chair, to develop a realistic timeline that can be followed for the proposal defense, dissertation defense, and completion of Ph.D. requirements. Communication and coordination with the dissertation committee is crucial during the doctoral program, especially leading into the final year of study.

Depending on the student's committee, the student may need to take a more assertive role in getting timeline estimates. While students may run the risk of bothering committee members, at this point students must understand that it is their responsibility to finish the dissertation process.

The student's options for employment will be limited if there is not a reasonably definitive dissertation timeline to communicate to prospective employers. Not being able to provide reasonable certainty to prospective employers sends a negative signal about the candidate's ability to finish by the job start date, which may lead to a decision not to extend a campus interview/offer to an otherwise attractive candidate. Thus, ensuring that the committee is committed to a reasonably firm timeline is essential.

A student without a clear timeline to graduation may be limited to recruiting with employers willing to hire ABD candidates ("All But Dissertation", which commonly refers to a candidate who has completed all of the graduation requirements, except for the dissertation), as many universities will require the completion of the Ph.D. before officially hiring. While some students may initially consider an ABD offer, there are at least two reasons why it is in the candidate's best interest to finish the dissertation before embarking upon a new job.

First, even for those universities that are willing to allow a new hire to begin working ABD, there may be a significant salary reduction in combination with a higher teaching load. For instance, the contract may state that the new hire will be paid at a salary less than a tenure-track faculty member (e.g., the salary for a full-time instructor) until the dissertation is finished, and may have the corresponding teaching load of an instructor. Moreover, the contract may also state that the new hire's dissertation must be finished by the end of the first year to continue employment. Second, a new hire's tenure clock may have started while the new hire is trying to finish the dissertation.

It is a significant burden to carry an unfinished dissertation into a new faculty position. Coordination and communication issues with dissertation committee members often become more difficult when students leave their home university, and unanticipated complications may arise that delay the completion of their degree. Of course, it follows that any unexpected complications will only exacerbate the already less than desirable situation. The new hire may be: a) under pressure to finish the dissertation while b) likely teaching new classes that require extensive preparation, c) acclimating to a new culture, both at the university and community levels, and d) trying to start other research projects in order to meet tenure requirements.

However, the previous discussion about not being able to finish the dissertation and leaving ABD should not be confused with a strategic decision to go ABD to obtain a longer tenure clock. With full support of your committee, a strategic plan to leave ABD with minimal penalties can be an advantageous arrangement with proper planning and support. Generally speaking, this is an arrangement that is more common amongst research-oriented universities.

Another priority for entering the market should be having other scholarly works in addition to the dissertation. The dissertation may commence a stream of work that can carry an entire career. However, solely relying upon the dissertation for all scholarly work can be a risky strategy. At every opportunity possible, students should generate ideas that turn into projects and can be moved into the publication pipeline (see Beyer et al. 2010 and Stone 1996 for further discussion). First and second year papers, if assigned, provide such opportunities. These opportunities not only provide potential publications, but also provide an opportunity to start working with co-authors, who may be current professors at the student's university, other Ph.D. students in the department, or other students and/or professors met at conferences, workshops, and seminars (see Nathan, Hermanson, & Hermanson, 1998 for more details about co-authoring). Based on our experience and collection of additional interview data, the exact number and stages of projects expected of candidates is highly variable, even amongst similar school types. Every university will be extremely interested in the dissertation and progression towards graduation. Beyond that, candidates will need to demonstrate they have the potential to publish in journals sufficient to be successful at the target university.

Having research projects in addition to the dissertation can differentiate a student from others in the market and help to land the job he/she wants. Having multiple papers (both solo and co-authored) sends a signal that the applicant has the potential to generate multiple high-quality ideas and work both alone and with others successfully. Works in progress will also help reduce the stress associated with the transition to a new job. Students should not underestimate the time and effort needed to acclimate to a new culture, both within the university, college, and department, but also the surrounding community and area of the country, which also may be new. During this transition it may be more difficult to be productive from a research standpoint.

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Job Market and Recruiting

Understanding how the accounting job market functions is critical to some of the planning discussed in the prior section. Preparation during the doctoral program will help the student confidently engage in the process of applying for jobs, having preliminary interviews, and going on campus visits. We begin by first discussing the different types of universities recruiting and how to identify a university's focus, followed by a discussion of the job market with observations on timing, from inception to clearing.

From a research perspective, schools generally fall into those with faculty duties that are teaching-dominant, research-dominant, or those with a balanced proportion of the two. The presence of an accounting Ph.D. program is a quick metric to classify a program as research-dominant, but research focus can still be variable across universities regardless of the presence of a Ph.D. program. Most department websites provide enough information for candidates to get a sense of the publication records of current faculty, which is generally a better metric of research expectations/focus. Asking the recruiting committee chair about research expectations in an initial interaction is also a great way to uncover useful information about the department's focus. From a non-research perspective, other factors such as teaching interests, climate, family location, and culture may further narrow students' focus. Understanding the kind of school that one wants to work for will help to focus on appropriate schools.

Timing of the Market

The market for new faculty is generally bifurcated. Usually teaching and balanced schools will conduct campus interviews in the fall (discussed first), which generally includes schools that do not have Ph.D. programs. Schools with Ph.D. programs typically interview in the spring. Schools that interview in the fall typically aim for obtaining accepted offers by the end of the calendar year. Screening for fall interviews usually begins during the preceding summer, often at the annual American Accounting Association (AAA) meeting held in August. Screening interviews have become so commonplace at the annual AAA meeting that special interview facilities have been made available for interviewing universities to rent.

Additionally, the online AAA Career Center is a convenient source of job postings for all types of universities. There is normally significant job posting activity in preparation for the AAA annual meeting (during June and July). See Appendix B for a listing of common job posting websites, most of which offer email subscriptions for notifications of new job postings. Keeping close tabs on these and other related sites can help candidates identify which schools plan to interview at the AAA meeting. This in turn allows candidates more time to screen the schools in an effort to find a likely match.

Students may benefit by taking a proactive approach, contacting schools directly (the Search Committee Chair normally is listed as the contact in the job posting) to ascertain whether the school may be a potential match. Taking such steps not only sends a positive signal to the potential employer, but it allows candidates to have an initial personal contact with someone at the university. This personal contact may reveal information about the school not contained in a job posting (which may have more of a boilerplate feel) and thus give candidates additional information in determining whether the school might be a potential fit.

A common practice for a university in the fall market, as mentioned earlier, is to conduct screening interviews of candidates at the AAA meeting. The interviews usually take place with a small number (2-3) of the accounting faculty from the university. The faculty holding interviews are likely to be among the more successful and research active people from that school. These individuals are a good gauge of the caliber of faculty that the school wants, and can lend important insights into the culture of the faculty.

These 2-3 faculty members may interview up to 15 people or more each day, and the interviews may last for three days in total. Thus, candidates should aspire to make a lasting impression with faculty from schools in which they have interest. The purpose of the AAA interviews is to screen the candidates into a smaller pool for the next step in the interview process, which is usually a phone interview. Prior to both the screening and phone interviews, it is important for job seekers to have a list of questions to ask, since the quality of an applicant's questions is often evaluated by the interviewers. Anecdotally, all of our participants expressed their support for having a set of questions as a reference tool for interviews.

> *Interviewee (Balanced University): I wish I had known what questions to ask that would help me assess my fit with the interviewing university.*
>
> *Interviewee (Research University): There are awkward silences in offices. Having a list to fall back on would be handy.*

The phone (or video) interviews may be conducted with a larger portion of the faculty; generally, any interested faculty member may choose to sit in on these phone interviews. The purpose of the phone interviews is to narrow candidates down into a smaller list for potential campus visits. From here, schools may choose to bring candidates to campus in a number of ways. For example, some schools may bring in three candidates on three different days and then decide to whom (if anyone) they wish to make an offer. Other schools may bring their candidates in one at a time and make a decision on that candidate before moving on (if necessary) to the next.

At virtually every school's campus visit, candidates will make a research presentation. Candidates may also be asked to do a teaching demonstration at schools that emphasize teaching ability to a greater degree. During these presentations, multiple skills will be assessed, including the ability to communicate, think on one's feet, answer questions, teach, and whether a person would be a good colleague. The information gathering is bilateral. During the presentation, job candidates may assess the collegiality of the faculty present along with their research skills and intellect. The latter two qualities are important because it is desirable to be among scholars if one wishes to produce quality scholarship.

The campus interview will also typically include opportunities to meet with both faculty members and administrators such as the Dean and members of the Provost's office. The discussions with an administrator will typically involve less detail about the day-to-day duties of a faculty member and more about the department and college.

Because candidates' understanding of how well they fit with a potential employer is so important, we have included a sample set of questions for candidates to consider in Appendix C. This question set should be useful throughout all stages of the interview process.

Schools with Ph.D. programs often conduct on-campus interviews in the spring. Thus, universities trying to recruit in the spring may or may not formally interview candidates at the annual AAA meeting, although faculty from Ph.D.-granting institutions often attend the AAA meeting in August and may pursue informal interviews.

For research schools, the expectation is that the candidate will present a polished draft of their dissertation during an on-campus interview, which constrains this market in terms of timing. This is at least one reason for the bifurcation of the market, as many schools recruiting in the fall will find presentation of co-authored work or earlier stage drafts of the dissertation to be acceptable. In either case, the objective for most universities interviewing during a particular academic year is to hire faculty to start the following fall.

In recent years, the hiring process for Ph.D.-granting institutions has accelerated to coincide with the "Rookie Camp," a 2-day event hosted by the University of Miami (rookiecamp.org), where candidates briefly present their research and interview with interested universities.

Our conversations and interactions with colleagues revealed that many initially viewed the Camp to be a more research-oriented market. This was likely due to its timing. The camp is hosted during the first week of December and begins at a time when many teaching-heavy and balanced universities are hoping to have their search process finished (i.e., they interview starting at the AAA annual meeting and begin bringing candidates to campus in October). Thus, because many universities that fall into these latter two groups would be likely finishing their searches, the Rookie Camp was initially associated with the more research-dominant schools that recruit more heavily in the spring market.

However, we note that of the 89 participating institutions sending Ph.D. candidates and the 85 universities participating with job postings in December 2013 (the 4th year of the Camp), there appears to be a mix of Ph.D.-granting institutions of all tiers (55 schools), non-Accounting Ph.D. granting schools (29 schools), and even non-academic participants (1 institution). Thus, the perception that the Rookie Camp is heavily research focused appears to be an oversimplification of its function.

The Rookie Camp may eventually result in a closer alignment of the accounting faculty job market with other disciplines within the business school, which often have their annual meetings and initial screening interviews closer to the end of the calendar year. On the other hand, the presence of a greater number of non-research schools may be explained by the non-research schools not finding a suitable candidate in the fall and deciding to try again at the Camp.

Anecdotally, participants who targeted the spring market and went to Rookie Camp commented about the participating schools being of a wider range than expected. Further, as new professors, at least one participant (now at a research school) noted that the current Ph.D. students have commented on the range of schools being even wider.

Informal conversations with Camp representatives from participating research schools reveal a belief that many students simply do not know in August if they will be ready to graduate by the end of the current academic year. Thus, schools at the Rookie Camp may have greater confidence that the later start date will yield candidates with a clearer picture of their paths to graduation.

The 2013 Rookie Camp marked the first year the camp was co-sponsored with the AAA, with the AAA providing organizational support. Our discussion with the AAA reveals that both recruiting events (the AAA annual meeting and the Rookie Camp) are planned to continue indefinitely. However, we speculate that in time there could be a shift away from recruiting at the AAA annual meeting (at least for new graduates) if a candidate could essentially recruit with a variety of school types at the Rookie Camp. If that were to happen, the AAA meeting may become more of a venue for schools with a heavy teaching focus, as well as a place for faculty looking to relocate to begin their search. Given the trend towards the Rookie Camp becoming an important recruiting event for all types of schools, our advice to all candidates is that they should be prepared to attend the Rookie Camp. Recruiting delays or lack of offers from target schools in the fall may necessitate attendance at the Rookie Camp.

Broad Factors to Consider when Targeting Universities

Strategically, students would be wise to apply for jobs at a number of schools since screening and hiring decisions are often less than predictable. The accounting academic job market is often thought to be a multi-period game. One major contributing factor for this multi-period description is the unpredictability of the market a job candidate enters (Hunt et al. 2009). We believe most job candidates are risk averse, and when combined with expiring job offers being presented in a non-ideal order, the effect can be a less than optimal initial placement resulting in costly relocation in the future. Candidates and recruiters may be wise to consider this in their recruitment efforts.

Universities interview multiple candidates, and candidates typically interview at multiple universities. Just as universities screen for their finalists, job seekers should carefully screen schools for potential matches. Although it would be relatively easy to apply to a large number of universities, students should understand that their time is valuable, especially during the final year when they are trying to finish a dissertation, develop working papers, and keep up with the normal duties of being a Ph.D. student. Traveling, presenting, and interviewing are exhausting activities. Thus, failing to properly screen for potential matches can result in spending time inefficiently.

Candidates should also consider reputational costs associated with accepting interviews without serious consideration of accepting a job offer with the university. Accounting faculty expend a great deal of time and effort interviewing candidates. Learning later that the candidate may not have had a genuine interest in the school could have repercussions.

There are a number of factors that must be weighed by the student when choosing an institution at which to seek employment. The most important initial decision doctoral students need to make is which of the three types of schools they wish to work at: research-dominant, balanced, or teaching-dominant. Not all universities fall neatly into one of the three categories, but the general classification is useful to screen school types.

Research-dominant universities generally would be those with active Ph.D. programs. Advantages of working at a research-dominant university generally include a higher base salary and more resources for conducting research and fewer teaching responsibilities. Participants in our study who are currently employed at research schools confirmed the depth of their resources.

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Interviewee (Research University): There are no research budget limitations per se, but unusual requests do need special approval.

The comment above from a participant at a research-dominant university highlights the research focus and willingness of those departments to support research financially. Some examples of specific resources available at research-dominant universities (that are likely to be more limited elsewhere) include expensive data subscriptions, funds to pay research study participants, access to experimental labs, access to advanced research assistants (i.e., Ph.D. students), regular research workshops, and ability to travel to multiple conferences per year. The cost of these benefits is higher research expectations, which can lead to more pressure and less certainty about tenure. Some departments may expect mentoring of Ph.D. students before earning tenure as well.

Of these research-dominant universities, there is a prestige structure described by Fogarty et al. (2011), who provide evidence of a ceiling effect in Ph.D. programs. That is, most graduates of Ph.D. programs will not obtain a faculty position at a school in a higher tier than they attend as a student. Students are often advised to obtain employment with the best research school possible. This corresponds to a maxim often spoken to students that it is easier to move down than up.

Balanced schools value and reward both research and teaching activity. Generally speaking, the need to produce "A" level publications (top 3-6 journals) at balanced schools is far less than with research-dominant schools. Evidence from Walker, Fleischman, and Stephenson (2010) suggest that the top six journals are generally considered to be (in no particular order) *The Accounting Review; Journal of Accounting and Economics; Journal of Accounting Research; Contemporary Accounting Research; Accounting, Organizations, & Society;* and *Review of Accounting Studies.* Teaching quality is more heavily weighted at balanced schools, but usually is insufficient by itself to warrant promotion and tenure.

Teaching-dominant schools will emphasize teaching quality but will also value scholarship, especially those schools that are AACSB (Association to Advance Collegiate Schools of Business) accredited, since maintaining accreditation requires a minimum amount of scholarship. Graduates entering the job market will generally be well received by balanced and teaching-dominant schools if they do well in the classroom and engage in productive scholarship.

Strategically, students should consider that if they focus solely on the research schools that tend to hire in the spring market and do not secure employment, they would likely miss employment opportunities with the other types of schools. On the other hand, balanced and teaching schools will often want a candidate to accept an offer prior to the spring market. Thus, candidates will find it difficult to obtain an offer from a fall market school and then wait to see if a spring market school offers as well. While some candidates might initially find this to be an attractive strategy, the long-term repercussions of reneging on a signed offer in a small community such as accounting would exceed any perceived benefit. Therefore, candidates should carefully consider which market they want to participate in and screen schools accordingly.

Detailed Factors When Making an Employment Decision

Understanding the factors that will make one successful helps a candidate to select the right set of universities with which to interview and subsequently, the right university from which to accept a job. The base salary is a central financial figure since other benefits are often linked to it such as pension contributions, merit raises, cost of living increases, and summer support. Other factors that new faculty are most concerned with are teaching load, criteria for getting tenure, compatibility with other faculty, and geography (Hunt et al. 2009). Before discussing these and other factors in detail, we provide a brief overview of the duties that most faculty perform.

Faculty have three major components of their job: research, teaching, and service. Schools should provide candidates with some idea of the relative breakdown of their duties. For example, a school may break down research/teaching/service percentages as 50/40/10. The weighting of these three elements will give the job candidate a fairly clear picture of what is expected of them during the first years of their employment. However, we note that the percentages used for weighting evaluations most likely will not equal the percentage of time a faculty member spends in each area.

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At most schools, of the three job components, research and teaching performance (in that order) are the most important dimensions to achieve promotion to associate professor and obtain tenure. Further, research performance has by far the most external capital and will lead to more options should the faculty member choose (or need) to re-enter the market at a future point. Teaching quality may have more or less external capital, depending on the school. Knowing the general expectations of a school along the three dimensions of research, teaching, and service will allow the candidate to more effectively screen for potential matches.

Research Resources

Research resources of potential employers are important for at least two reasons. First, there must be a match between the research expectations for tenure and the resources provided. For instance, schools requiring “A” publications should provide resources consistent with those needed to obtain such publications. Candidates should be wary of schools with high research expectations and a low level of resources to support research. Candidates should also be wary of schools with high research expectations if the candidate’s particular research interests and methods do not fit within the scope of the university’s target journal list (either explicitly or implicitly).

Second, greater research resources enable greater productivity, which increases marketability in the long-term. Thus, candidates should carefully consider whether the school has the types of data needed to support their research. Additionally, resources should not be construed to only mean access to databases or participants for experimental studies. Research support for attending conferences, summer compensation, course releases, networking with colleagues, purchasing new software, books, and other items are also important factors to consider.

Other research factors include faculty interaction, mentoring, and time. Note whether the faculty have a history and current practice of co-authoring papers with one another. Department websites and literature searches can help with this task. Co-authoring papers suggests a collegial environment and increased possibilities for fitting into a research-oriented group. When faculty are willing to co-author with new hires, it indicates that they will have a vested interest in the success of the new faculty.

Faculty with research interests consistent with the job candidate are likely to be a valuable resource. However, there is no guarantee that they will be good mentors or will stay at the hiring institution. It is therefore a good idea to get a sense of the department’s culture. Ask whether the department is committed to some form of mentorship for new faculty and what that might specifically entail. Ideally, there would be more than one mentor for a new faculty member to work with and the department would have a culture of mentorship. Additionally, consider that faculty in the other departments on campus may have comparable research interests and may prove to be a valuable resource for conducting research.

Teaching and Service Duties

Faculty candidates should also carefully consider teaching expectations, since more time spent on teaching necessarily means less time for research. Most students who have taught will recognize the importance of and distinction between the number of distinct courses taught per year (preps) versus the number of sections taught per year (load). The number of preps taught can greatly influence the amount of time spent devoted to teaching.

Universities with Masters programs will have a larger number of classes to cover and this may affect the average number of preps per faculty member (scheduling and department size also play a role). For some, this may be a concern, but for others this may be an opportunity to teach advanced courses that align with teaching or research interests. Class size also matters. Smaller numbers of students are generally more manageable, especially for upper-division courses that require the delivery and assessment of more technical material.

Also important are the number of contact hours. For instance, teaching a three-unit course requires fewer contact hours than teaching a course that is four units. Teaching days matter as well. Some schools feature courses that are taught three days per week (MWF) and others two days per week (MW). If it is possible to block teaching days into two days per week, larger blocks of uninterrupted time can be devoted to research. Find out whether graduate or student assistants are available to help with teaching (or research) duties. Having a few hours of help per week will free up time that can be used to pursue scholarship.

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Teaching assignments can be highly variable between universities. Accordingly, this affects time available for research. Be wary of schools with high research expectations in conjunction with time-consuming teaching assignments.

Candidates can and should leverage their teaching experience in the Ph.D. program when applying for jobs. Most hiring universities will have an ideal set of courses they would like covered by a new hire. Interest in teaching the course(s) that need to be covered will be necessary in most cases, and experience teaching the course(s) will be highly desirable. While we generally do not recommend taking on additional preps in the Ph.D. program unnecessarily, some programs may allow Ph.D. students to teach courses they would like to teach in the future. Generally speaking, teaching courses other than introductory courses will make a candidate much more marketable, especially with less research-focused schools. Teaching the same course(s) taught in the Ph.D. program at the hiring institution will greatly reduce the amount of time needed to devote towards teaching as well.

Faculty provide service to govern departments, colleges, and the university. Service will be an integral part of the job. Generally, service will constitute the smallest percentage of an assistant professor's role, increasing with promotion to associate professor. There is usually an inverse relationship between the amount of time expected to be spent on research versus service activities. As service has nearly zero external capital, candidates should be wary of schools that require a great deal of service from non-tenured professors.

Tenure-Related Factors

Tenure and promotion is the first major milestone in the careers of most accounting academics. Some schools will offer a fairly concrete idea of the requirements for tenure, although it is not uncommon to be provided a vague notion of what constitutes a tenurable record. In cases where the tenure requirements are vague, ask to see the Curriculum Vitae of the last tenured faculty member. Similarly, ask about the record of the last professor denied tenure and any specific factors that led to the denial. Schools with a history of not granting tenure to assistant professors may be riskier for candidates looking to permanently locate.

Keep in mind that standards can change (usually upwards). Often, this is because of changes in administration (Deans and/or College Presidents). While it is understandable to be somewhat preoccupied with obtaining tenure, the goal after five years of employment should be to have the choice about whether to remain and apply for tenure and promotion, or whether to leave and find a job elsewhere. Although it may seem somewhat counterintuitive at first, having a focus on remaining marketable can increase the chance of obtaining tenure.

Universities vary with respect to formal review schedules. While some universities conduct annual evaluations, others may conduct biannual evaluations. Another source of variation is the level of the review, which may be major in some years and minor in other years. Candidates should ask about the evaluation schedule to ensure that the environment suits their needs for feedback.

Geographical Factors

Of all the factors not directly related to the job, geographical preference is probably the most important. Hunt et al. (2009) find that faculty going to teaching/balanced schools emphasized geography over salary in their search criteria. Candidates should thoroughly research the locales of schools that invite them in for campus visits. The size of the area (population), culture, proximity to desirable locations, and other factors can not only be important to the candidate but the candidate's family as well. Much can be found about the cost of real estate, relative cost of living, safety, and cultural activities. As mentioned earlier, we have included in Appendix B a sample listing of questions for candidates to help screen potential employers. This list also includes some questions to help with these additional aspects of job selection criteria.

Culture and Fit

Fit is a difficult concept to describe, as it encompasses a combination of all the previously discussed factors and more. In addition to what we have already discussed, candidates need to find a place where they will be comfortable and can participate in a collegial environment. Fit often includes intangibles that involve the personalities of the candidate, potential colleagues, campus environment, and other factors.

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Candidates should ask questions to assess whether their work styles and personality would be a good match. These could be factors such as how working from home is perceived, if faculty socialize outside of business hours, whether faculty make a point to celebrate each other's accomplishments, how much input faculty have in the timing of their teaching schedules, whether there is a supportive environment for women and minorities, etc. Because this concept has a certain amount of opacity, specific questions will have high variability between both candidates and schools.

The best advice we can give is to ask questions related to the elements of fit candidates find important and to follow their instincts. Our experiences lead us to believe that although fit is difficult to quantify, it is often detectible during campus visits. Our structured interviews also bear out the importance of this variable, as finding a good fit was a commonly and voluntarily offered theme.

> *Interviewee (Research University): A common mistake candidates make is not appreciating fit as much as they should. They might focus more on rankings or other criteria.*

> *Interviewee (Balanced University): The best piece of advice I received was "find the right fit."*

A hostile work environment is not normally a productive environment. We recommend Hermanson (2008) for additional discussion about institutional and departmental culture for additional advice in this area. Another good source would be to seek out observations from faculty who have worked at multiple schools. Their experiences can reveal insights into the benefits (costs) of a good (poor) fit.

<u>Negotiation</u>

Assuming an offer is made, many candidates seek advice for agreeing upon the terms with their new employer. First, generally speaking, it is *not* offensive to ask for amendments or additions to the written offer, so long as the requests are specific, reasonable, and justifiable. For example, the candidate may have other campus visits scheduled and may need another week or two to consider the offer. Honesty is the best approach in such a situation.

If the candidate would like to complete scheduled visits, the candidate should try to extend the decision making time period. While the offering school understands candidates are interviewing at multiple schools and will have some flexibility accordingly, the candidate must understand that the school does not have unlimited flexibility. If the candidate would like to accept the offer and not complete the remaining visits, the candidate should call the remaining schools before accepting the offer to see how they would like to proceed. This specific situation can be difficult to navigate, and ultimately we recommend candidates consult with a trusted advisor if they find themselves in such a precarious situation.

Other than the timeline of the offer, negotiated items generally fall into three categories: compensation, teaching arrangements, and research resources. These topics have been previously discussed but should be considered negotiable until proven otherwise. The time for negotiation is after an offer has been extended, but before acceptance. It is important for job candidates to consider that the terms of employment may stay fairly static after being hired, so any aspects of the job that are suboptimal should be discussed before accepting an offer. Negotiating any terms of an offer require diplomacy and tact on the part of the candidate. While obtaining the best package possible is important, this must be balanced with the appearance of seeming pushy and/or difficult. Our discussion is not a treatise on contract negotiation but is intended to highlight the variables that may be negotiated.

The base salary dominates any other element of the compensation package. The degree to which it can be negotiated depends on many factors such as budgetary constraints, union contracts, and whether the maximum amount authorized was used to craft the offer. Alhough the key component of compensation is the base salary, summer support is a material form of compensation. Summer support is supplemental to the base salary, and compensates faculty members in order to continue their research projects during the summer months. The amount and duration of summer support may be negotiable.

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Depending upon the type of university, teaching duties are likely to consume a large proportion of the candidate's time. The effort spent teaching will depend largely upon the amount of preparation required for a course, number of students enrolled in the course, and number of preparations for courses per year. It is important to arrive at a teaching schedule that is mutually beneficial for both the job candidate and university. The availability of teaching assistance from graduate or other students can greatly assist in managing the time spent on teaching.

Examples of research resources include purchasing databases, software, or hardware necessary for research. Research assistance may be available in the form of a graduate student assistant. While not necessarily discussed in the offer, consider looking at the university's available electronic journals, statistical software, and other resources to see if any needed resources are not currently available.

Keep in mind that accommodations requested may come at a cost to the other faculty (e.g., a course release). A wise candidate should have all of the important accommodations written into the employment contract. It is usually easier to ask for something during negotiation than upon arrival, especially if what is being asked for is outside of normal procedure.

If candidates have not already discussed available help for finding a spouse employment, information on local schools, or other family resources, this would be a good time to ask. In general, a candidate will have a greater probability of getting prompt information during the negotiation process.

Candidate Communication

Communication throughout the recruiting process is critical. As we suggested previously, contacting the search committee at the beginning of the search process to gain additional insights before a formal application is submitted is wise on the candidate's part to save both sides substantial time if it becomes clear that the position is not a good match to the candidate.

> *Interviewee (Research University): Some schools send mixed messages in their job postings. For instance, schools might specify a specific need, and sometimes that is for a teaching need, sometimes for a research need, or perhaps even both.*

It is important to find out from the committee chair exactly who the ideal candidate is for the university and what factors the university considers ideal but not required. Similarly, the candidate should ask at each stage of the interview process what the timeline is for the search committee in regards to the next step of the process (phone interview, campus visit, extending an offer).

The candidate should always proactively update the committee about their status. Other good reasons to contact the committee would be to follow up with specific questions or send a thank you note. Although it is wise not to badger the committee, once the period of time the committee laid out for making a decision has passed, the candidate should be proactive about following up with the committee. Unfortunately, sometimes notifying candidates that they did not make it to the next stage of the process is not high on the search committee's priority list. Thus, the candidate should plan to follow up at reasonable intervals.

In addition, the candidate should follow general advice on interviewing etiquette. This includes sending notes of thanks (either electronically or by mail), being respectful, and maintaining a professional appearance. There are many resources for general interview etiquette available for a candidate needing this type of advice (e.g., Chaney & Martin, 2007). One issue that does catch some candidates off guard is that alcohol consumption at dinners or social gatherings is common in the recruiting process. The best advice we can offer candidates is to drink only if others have ordered first and to always avoid intoxication.

Conclusion

Our chapter provides students of doctoral programs with knowledge about the job market that complements their development of research skills in the doctoral program. Recent experiences by the authors in searches to recruit faculty revealed that many job candidates were inadequately informed about many aspects of the job market, recruiting, and other factors to consider when choosing an academic position. We wrote our chapter to help fill this void in candidates' knowledge.

A better understanding of how the job market and recruiting process functions should allow candidates to properly prepare themselves for the job search and determine the goodness of fit for a particular job opportunity. While some aspects of the job market and nature of recruiting may undergo change in the coming years, the nature of accounting faculty positions is likely to remain similar. We believe our discussion about preliminary and campus interviews, and the factors important to making employment decisions will remain relevant for some time.

There are at least two opportunities for future research in this area. First, there are many idiosyncrasies that occur in a job search, and as such we were unable to cover every scenario within the scope of this chapter. Future research could explore the creation of a troubleshooting guide to help candidates through other difficult circumstances that may present themselves in the interviewing process. Second, we have primarily taken a student focus in this chapter. Although our discussions are applicable to recruiters interested in the market as well, future work could explore recruiting-specific issues as well.

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Appendix A – Approximate Timeline

This appendix contains an approximate job market timeline with key dates indicated. Year *t* is defined as the year faculty employment begins.

Date	***Task***		***Description***
Jan$_{t-1}$	Submission deadline		Submission deadline for the AAA annual meeting for paper presentation.[1]
May$_{t-1}$	Plan development deadline		This should be viewed as the latest point candidates should have discussed with their advisor their timeline for graduation as well as their target market and how competitive they will be in their desired market.
June$_{t-1}$	Schedule AAA Annual meeting interviews		If candidates choose to formally recruit at the AAA annual meeting, they can begin applying to selected jobs and setting up interviews. Candidates should be careful not to fill their schedules as schools will continue to post openings up until the meeting.
Aug$_{t-1}$	AAA Annual Meeting	Fall Recruiting Window	
Early Fall$_{t-1}$	Defend proposal		This should be viewed as the latest reasonable time to have this completed to stay on track. The sooner this is completed, the more marketable the candidate becomes.
Oct$_{t-1}$	Rookie Camp registration deadline		
Nov$_{t-1}$			
Dec$_{t-1}$	Rookie Camp	Spring Recruiting Window	
Spring$_{t}$			Candidates should be aware that most universities require significant lead time in scheduling the dissertation defense, as well as requiring the defense to be completed well before the end of the semester and should plan accordingly.
April$_{t}$			
May/June$_{t}$	Graduation		
Aug/Sept$_{t}$	Start Job		

[1] Presenting a paper at the AAA annual meeting is an opportunity for candidates to showcase their presentation skills and research capabilities; however, candidates should be aware that presenting *and* interviewing at the same conference will be time and energy consuming. We advise presenting only if the candidate is comfortable doing so, or if the candidate is required to for funding purposes.

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Appendix B – Common Job Posting Sources

- American Accounting Association Career Center
  http://careercenter.aaahq.org

- Social Science Research Network (SSRN)
  http://www.ssrn.com/update/arn/arnjob/arn_job.html

- *The Accounting Review*
  http://aaapubs.org/loi/accr

- HigherEdJobs
  https://www.higheredjobs.com/faculty/search.cfm?JobCat=45

Appendix C – Sample Question Guide for Candidates

Detailed Questions One Might Ask Faculty Members, Including the Chair

Research

1. What data feeds do accounting faculty have access to (e.g., WRDS, Compustat, etc.)?
2. Is there a conference travel budget, and if so how is it allocated?
3. Are there graduate assistants available for research and/or teaching support?
   a. Level of student (Ph.D., Macc, MBA, etc.) and number of hours?
4. Is there a budget for software needs (Stata, SAS, etc.)?
5. Does the department have a mentorship program (formal or informal)?
   a. Are senior faculty open to working with junior faculty? Are all mentors research active?
6. What are expectations for tenure?
   a. Is there a target journal list?
   b. What were the records of the most recently tenured and denied faculty members?
7. Is there summer research funding available?
8. Will I receive a (new) computer meeting my research needs?
   a. Are there startup funds available for my professional development?
9. Do you host regular research workshops here, or is there another university nearby that does?
10. How supportive is the Dean/Provost to this department/college?

Teaching

1. Specifically, which courses would I likely be assigned in this new position?
2. What is the “normal” number of sections and preps taught per year?
3. How long would I likely keep the schedule assigned?
4. Are there course releases available for research productivity?
5. What is the average class size?
6. What days and times of the week would I normally be teaching?
   a. Would I be required to teach on another campus?
7. Is summer teaching required or optional, and how is it assigned?
8. Are classrooms technologically advanced (Smart rooms)?
9. What are the student body demographics?

Service

1. What does a typical service assignment look like for both untenured and tenured faculty?
2. Would I be required to advise students? Formally?
3. Is there a budget for maintaining professional affiliations (AAA, CPA, AICPA, etc.)?

Other

1. What is the time line for filling the position I am interviewing for?
2. Why is this position open/what has turnover looked like in recent years?
    a. Why have faculty left? May I have their names should I choose to contact them?
3. What is your favorite/least favorite thing about this department/college/university/town?
    a. Adequate school quality for children, best areas of town to live, etc.?
4. Have the expectations you had as a new hire been met?
5. What would you change about the department if you could?
6. What other benefits does the university offer?
    a. Retirement, health, tuition for family, moving allowance, gym access, etc.
7. How are raises typically structured for merit and/or promotion?
8. Are there resources available for finding employment for my spouse?
9. Let me explain why I think I would be a good fit here, beyond the geographic location…

Questions One Might Ask Administrators, Such as the Dean

1. What is your vision for the college, and how does the department of accounting fit into that vision?
2. How would you describe the accounting department to a colleague?
3. What are the greatest strengths of the accounting department?
4. What are you looking for in hiring a new faculty member for the accounting department?

APPENDIX D – STRUCTURED INTERVIEW QUESTIONS

We asked the questions below to each of the participants in our structured interviews.

1. At what university did you earn your Ph.D.?
2. What is your job history since your Ph.D. was granted?
3. When you were in your Ph.D. program, would you have classified yourself as an international student?
4. What is your primary research methodology?
5. We are also interested in the following basic characteristics/resources of your current employer:
    a. What is the normal teaching load for your position?
    b. What is the normal number of preps for that load in a given year?
    c. What types of service requirements are you asked to perform?
    d. What data and/or experimental resources do you have access to for conducting research?
    e. Generally, what is your personal budget for research and professional development?
    f. Do you have access to other types of resources not listed and/or ones that may be unique to your institution?
6. Thinking about your search process for an academic position, did you have a strategy in terms of participating in a fall versus spring market?
    a. What "market" would you say you participated in?
    b. How did you view the AAA meeting in terms of job placement?
    c. Rookie Camp?

7. What do you think was the going amount of work-in-process that was expected by the potential employers in your market?
    d. Be specific on stages of projects and quality of target journals.
8. What was the best piece of advice you received for preparing for the job market?
9. Looking back, what do you wish you would have known?
10. Do you think a consolidated paper providing information about the critical aspects of the accounting academic job market would have been useful?
    e. Are there specific elements you think such a paper should contain?
11. Do you think you would have found a specific interview question set for candidates to be useful in formulating questions to ask as part of the interview process?
    f. Are there specific questions that you were glad you asked or wished you had asked?
12. Were there any surprises and/or unexpected events/questions/interactions during your own recruiting experience?
    g. How did you handle it?
    h. Would you handle it the same way again?
13. What common mistakes do you think job candidates make?
14. Is there anything else you would like to say about the accounting academic job market that you feel is important and hasn't been discussed here?

Notes

[1] We thank two anonymous referees with recent job market experience for providing their experiences as well.

Acknowledgments

We thank Jannet Vreeland, Brian Williams, and Shan Wang for their helpful comments and suggestions. Special thanks to Kurt Gardner at the American Accounting Association for helpful discussion, and Andrew Jenkins for his research assistance.

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