

Federation of Schools of Accountancy

The Organization of Accredited Graduate Programs in Accounting

**Position Statement on
the Role and Responsibilities
of the
University Professoriate**

The Federation of Schools of Accountancy endorses quality teaching as a faculty activity of at least as great an importance as quality research. Faculty who make a contribution to quality teaching should be recognized and rewarded at a level commensurate with faculty who make a contribution to quality research.

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The scholar's responsibility includes the creation and dissemination of knowledge in the broadest sense of meaning. The scholar is responsible not only to conduct and publish research but to teach. The scholar also has a responsibility to apply his or her specialized knowledge to problems of society. Scholars in academic disciplines with close associations with a profession and/or business should endeavor to understand that profession and/or business and its public and private purposes.

Academics as well as observers and critics of higher education have come to believe that research, defined as the creation of new knowledge, is the standard against which universities judge and evaluate themselves. The professoriate's contributions to society are measured primarily in terms of research and publication. Some faculty and administrators view teaching as an activity undertaken to gain the resources necessary to finance the more highly valued and important activity of research and publication. Universities' reward systems tend to favor those faculty who engage in research and publication with some systems implicitly, if not explicitly, stating that good teaching is assumed and is thus not rewarded.

The Federation of Schools of Accountancy agrees with Ernest L. Boyer of The Carnegie Foundation for the Advancement of Teaching when he states that:

... the time has come to move beyond the tired old "teaching versus research" debate and give the familiar term "scholarship" a broader, more capacious meaning, one that brings legitimacy to the full scope of academic work. Surely, scholarship means engaging in original research. But the work of the scholar also means stepping back from one's investigation, looking for connections, building bridges between theory and practice, and communicating one's knowledge effectively to students. Specifically we conclude that the work of the professoriate might be thought of as having four separate, yet overlapping functions. These are: the scholarship of discovery; the scholarship of integration; the scholarship of application; and the scholarship of teaching.¹

The *scholarship of discovery* is the commitment of the academy to knowledge for its own sake, to inquiry, to speculation. It is at the heart of the academy, and in accounting, is represented by the research of our faculty and its publication in learned journals. Sharing the excitement and joy of discovery ought not be limited to publishing in scholarly journals. Sharing with students and professionals in classrooms and seminars as well as through publications in textbooks and professional journals expands the value of research by making it available for society to use.

The *scholarship of integration* is to make connections across disciplines, to place the specialties in a larger context, to illuminate in a revealing way. It is to ask the question of how the various parts of our knowledge fit together and what does it mean. Accounting researchers engage in the scholarship of integration; indeed, accounting researchers often cross disciplinary boundaries, bringing to bear the research discoveries of politics, economics, and other behavioral

sciences on the discipline of accounting. The scholarship of integration finds its parallel in accounting practice. Accounting professionals draw on diverse disciplines including law, taxation, economics, engineering, information management, and behavioral and natural sciences when practicing accounting.

The *scholarship of application* is to apply the knowledge of the scholar to consequential problems. It is to be of service to the larger community in resolving societal problems. It will often be an activity that allows the scholar to gain a greater understanding of the specialized discipline and to use that understanding to reexamine the theories and discoveries of the related disciplines. In order to accomplish this objective, the accounting scholar needs to develop an understanding and appreciation for the profession of accounting and for business and the role of these organizations in society. Scholars should be encouraged to demonstrate a commitment to the profession and to contribute to the resolution of the issues of the day. The scholarship of application in accounting includes applying knowledge to the resolution of problems, publishing in a practitioner's journal, or serving on academic and professional committees such as those of the AAA, the AICPA, the IMA and the various state societies.

The *scholarship of teaching* is to educate students. The discoveries of the faculty and the integration of knowledge and its application become useful and important only when understood by others. Teaching means not only transmitting knowledge but transforming it and extending it. In accounting, this means to educate students not only in the discipline of accounting but to ensure that the educational program allows the student to become capable of fully participating in the diverse aspects of life. Scholars should be encouraged to innovate, to experiment, and to incorporate new teaching methods into their classes. Scholars should prepare students with the critical thinking and social skills necessary to learn throughout life.

Scholarship is multi-dimensional, and faculty will make contributions to more than one aspect of scholarship. Outstanding faculty will excel in more than one dimension of scholarship.

The Federation of Schools of Accountancy joins the Carnegie Foundation, the Accounting Education Change Commission, and the American Institute of Certified Public Accountants in encouraging universities to recognize and value quality teaching as they do quality research. The Federation particularly encourages universities to change their merit evaluation systems and promotion and tenure systems in ways that recognize the diversity of the professoriate's responsibilities. The Federation of Schools of Accountancy encourages the recognition of teaching as an integral and essential activity of the professoriate and of the universities.

¹Ernest L. Boyer, *Scholarship Reconsidered*. Princeton, New Jersey: The Carnegie Foundation for the Advancement of Teaching, 1990, p. 16.

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The Federation of Schools of Accountancy is a national organization of leading accounting programs, with accounting firms, professional organizations, and industry as supporting associates. The main goal of the FSA is to improve the quality of accounting education, especially that portion directed to those preparing for careers as professional accountants. Its specific objectives are to:

1. Encourage and assist in the development of high-quality programs of education for the profession of accounting that extend beyond the bachelor's degree.
2. Assist in the implementation of the concept of Schools of Accountancy as an organizational model for providing accounting educational programs that extend beyond the bachelor's degree, and in monitoring the development of such programs.
3. Promote the concept of accounting accreditation and monitor and influence the establishment of accreditation standards.
4. Assist and cooperate with other organizations in achieving the mission of the Federation and provide a forum for the exchange of views and the sharing of information with others interested in programs of education for the profession of accountancy that extend beyond the bachelor's degree.
5. Encourage and support research related to the mission of the Federation.
6. Develop and promote appropriate standards for programs of education for the profession of accountancy that extend beyond the bachelor's degree.
7. Devise and implement programs to attract high-quality students to prepare for the profession of accountancy through programs of education that extend beyond the bachelor's degree.
8. Articulate positions on issues related to the objectives of the Federation.

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