ABSTRACT

This paper reports on a study of how accounting doctoral students are being prepared to assume the teaching responsibilities of faculty positions. Based on responses to a survey questionnaire, we provide descriptive information about current practices in teaching preparation in U.S. accounting doctoral programs. We also collect and report comparative statistics from the related fields of finance, management, and economics for use as benchmarks. The results highlight several areas where accounting could possibly improve with regard to pedagogical training in doctoral programs. We provide potential suggestions and commentary about effective practices based on the results from the study. In particular we suggest (1) changes in the teaching evaluation process, (2) development of teaching mentorships, (3) implementing a teaching portfolio requirement, and (4) incorporation of additional methods of assisting non-native English speakers for teaching duties.