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SAGE Open 2013 3:
DOI: 10.1177/2158244013490701

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Accounting Faculty Internships: A Descriptive Study

SAGE Open
April-June 2013: 1–18
© The Author(s) 2013
DOI: 10.1177/2158244013490701
sgo.sagepub.com


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Abstract

Accounting professionals, business college accrediting bodies, and even accounting academics themselves acknowledge that there is a disconnect between academe and the rigors and requirements of the accounting profession. Among the suggestions proposed in the literature to reduce this gap is the faculty internship, where accounting faculty members work within the field as accountants. Heretofore, individual case studies report benefits of such internships that accrue to a variety of stakeholder groups beyond just the faculty intern and include the academic institution, students, and accounting profession through faculty internships. This research seeks wider support for these benefits. This descriptive study involved surveying a sample of accounting faculty members to get their opinions about the benefits and drawbacks of faculty internships, and to determine the level of use of faculty internships in accounting. In all, 128 usable responses were obtained, representing a 14.6% response rate. The results of this study reveal that although most faculty members acknowledge the benefits cited in the literature, too few take advantage of faculty internships.

Keywords

accounting, faculty, internship, descriptive study

Introduction

Many professions regularly engage practitioners and academics in joint research projects, cooperative ventures, and faculty internships to enhance both the practitioners' practices as well as the academics' classroom excellence. Case studies from a variety of disciplines describe, in detail, lengthy lists of benefits that accrue from such practitioner/academic interaction. These studies include accounting faculty internships, which have long been encouraged by the accounting profession. The research reported on herein builds upon the existing faculty internship case study research by conducting a descriptive study to ascertain whether the benefits described are generalizable to accounting faculty. Investigating the degree to which accounting faculty internships are used and understanding some of the perceived benefits/drawbacks are objectives of this research.

Literature Review

The accounting profession continues to yearn for a better link between itself and academia. This desire has been expressed on a variety of occasions and is not new. Most recently, the Pathways Commission on Higher Education, in its report titled "Charting a National Strategy for the Next Generation of Accountants," developed detailed objectives and implementation items aimed at building the strongest

possible professional accounting community, including focused recommendations for integrating academe and practitioners, with specific reference to faculty internships (American Accounting Association, American Institute of Certified Public Accountants, & The Pathways Commission on Accounting Higher Education, 2012). The Pathways Commission study was underwritten by the American Institute of Certified Public Accountants and the American Accounting Association, and included constituents drawn from every facet of the accounting profession. In an earlier seminal piece, *Accounting Education: Charting the Course Through a Perilous Future*, Albrecht and Sack (2000) emphasized the need for academic institutions to make a commitment to invest in faculty development sufficient to ensure that faculty stay engaged with the fast-paced changing world of business, including consulting, internship, residency, or other real-world experiences. Albrecht and Sack's work was the culmination of a project jointly sponsored by the American Accounting Association, the American Institute

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of Certified Public Accountants, the Institute of Management Accountants, and all of the “Big” accounting firms at the time, which included Arthur Andersen, Deloitte & Touche, Ernst & Young, KPMG, and PricewaterhouseCoopers. As such, all of the major professional accounting associations and practitioners endorsed the work of Albrecht and Sack.

In 2008, Cynthia Fornelli, executive director of the Center for Audit Quality, testified before the Advisory Committee on the Auditing Profession of the U.S. Department of the Treasury that quality audits require well-trained auditors. As one way to promote the development of well-trained human capital, Fornelli proposed that

educational institutions, auditing firms, corporations, federal and state regulators, and others engage in a two-fold strategy to both encourage cross-sabbaticals and eliminate financial or career disincentives for participating in such experiences. Further, the Committee recommends that university administrators place as high a value on professional sabbaticals for purposes of promotion and tenure for research and scholarly publication. (Advisory Committee on the Auditing Profession, 2008, p. V:13)

The information presented by these constituencies indicates that faculty internships have the strong support of accounting practitioners.

The premier accrediting body for business schools, AACSB International—The Association to Advance Collegiate Schools of Business—essentially mandates accounting faculty engagement in internships or similar experiences in its Eligibility Procedures and Accreditation Standards for Accounting Accreditation for schools that wish to have their accounting programs accredited. Specifically, Standard 36 requires that the accounting faculty as a whole must maintain a portfolio of “relevant practical experience” in business and accounting, and includes in its definition of relevant practical experience internships and work in a variety of business, government, and not-for-profit organizations (AACSB, 2009).

Clearly, the accounting profession and the AACSB recognize the importance and value of faculty internships to the enhancement of accounting education. In addition, extant case studies report that faculty who have had an internship experience feel that it enhanced their classroom performance and provided benefits to their institution and to the internship sponsors (e.g., Bermudez, 2005; Brands, 1998; Carnes & Gierlasinski, 1999; Cheng, 2001; Gibson, 2001; Hendricks, 1993; Herron & Morozzo, 2008; Kulesza, 1994; Lantos, 1994; Merryman, 2001). The benefits reported by these authors all fall within the same general categories—benefits to faculty development, teaching quality, other areas of faculty life, the sponsoring firm, and students. Several studies also describe a limited number of drawbacks that may result from a faculty internship.

There is strong support for the value of faculty internships from a variety of stakeholder groups. What is lacking is

information regarding the benefits of internships that spans a broader scope than solely in individual situations and occurrences, and information on the rate of use of this means to bridge the practitioner–academic gap. Whereas case studies place emphasis on the full contextual analysis of a limited number of events, a broader study of the issue is needed to ferret out whether the benefits reported by the individuals described in the case studies can be generalized to the larger population of accounting faculty as a whole. This article describes the results of a survey conducted to fill this need. This study should be useful and informative to accounting faculty, to the institutions who employ accounting faculty, and to potential internship sponsors.

Method

We conducted a descriptive study to collect data about the incidence of accounting faculty internships. A descriptive study does not execute causal hypothesis testing; instead, the objective of a descriptive study is to provide valuable information about the who, what, when, where, and how of a topic to generate hypotheses or identify areas for future research. The emphasis of a descriptive study is generally on the estimation, rather than the testing, of the prevalence, history, or attitudes and perceptions about a topic. In this study, we describe (a) the prevalence of faculty internships, (b) the characteristics of the schools where faculty interns teach, (c) the experience of faculty interns, and (d) the benefits and drawbacks of faculty internships, as perceived by those with actual faculty intern experience compared with those who have not experienced an internship.

Sample

We drew our sample from the population of U.S. accounting faculty as described in *Prentice Hall 2008-2009 Accounting Faculty Directory* (Hasselback, 2008). This is an annual compilation of faculty members from more than 1,000 schools, including every accounting program in the United States as well as many other countries. This directory provides information about each faculty member’s rank, area of expertise, highest degree earned and from where, length of tenure and contact information (including email address). We randomly sampled 10% of the faculty members of various rank, time in service, and area of expertise from each of the nearly 1,000 U.S. accounting programs reported in the directory, in an attempt to obtain a representative sample of U.S. accounting program faculty members. This yielded a sample of 875 faculty members to survey. However, it should be noted that those faculty members with a more professional- or practice-oriented agenda might be more inclined to respond to our survey than those with a more research-oriented agenda, due to the subject nature of the survey.

Survey

Demographic questions included faculty member's school size and accreditation status, and the faculty member's length of tenure, professional certification, degrees held, professional experience, type of internship(s), and internship tasks. The remainder of the survey was devoted to collecting information about faculty opinions concerning the various benefits and drawbacks of faculty internships mentioned in the literature. In designing our survey, these benefits and drawbacks were discussed among faculty members who had had internships, with general consensus that those included in the survey were representative of what the faculty members had experienced in their internships. Our survey was then pre-tested on several faculty members, including half who had completed internships and half who had not. Half of these faculty were tenured, half were not tenured, and their years of teaching experience ranged from 2 to more than 40. All had prior professional accounting work experience, from 5 years to more than 20. We tried to pretest a broad range of faculty experience to match as closely as possible the sample to which we would send the survey. The survey is included as Appendix A.

Benefit and drawback questions were extracted from numerous published case studies (American Accounting Association, American Institute of Certified Public Accountants, & The Pathways Commission on Accounting Higher Education, 2012; Beck, 2001; Bermudez, 2005; Brands, 1998; Carnes & Gierlasinski, 1999; Cheng, 2001; Gibson, 2001; Hales, Wiener, & Lynn, 2007; Hendricks, 1993; Herron & Morozzo, 2008; Kulesza, 1994; Lantos, 1994; Morra, Flohr, & Eckrich, 2003; Smith, 1995). Appendix B lists each question and the source(s) of the questions. Based on categories derived from the literature, we assigned each benefit into one of the following five categories: faculty development (12 items), teaching quality (8 items), other areas of faculty life (7 items), sponsoring firm (11 items), and direct benefits to students (5 items). Seven potential drawbacks to completing a faculty internship cited in the literature were also included.

As we were interested in knowing respondents' assessments and the strength of these assessments, we constructed each benefit/drawback item question using a Likert-type scale format, where respondents indicated how closely their feelings agreed with each benefit/drawback on a rating scale ranging from 1 (*strongly agree*) to 5 (*strongly disagree*). For ease of interpretation in the final analysis, these scales were "reverse scored" so that higher scores indicate strong agreement (i.e., 5 = *strongly agree* and 1 = *strongly disagree*).

Survey Administration

The survey was distributed via email and administered using a link to the online survey software, Qualtrics. Qualtrics is a leading online survey software used by more than 90 of the

nation's top business schools, as well as by *Fortune* 500 companies (Qualtrics, 2010).

After 3 days, we had approximately 75 usable responses, and 8 undelivered (5 invalid email addresses and 3 retired faculty). A reminder email was sent after a week. Within another week after sending the reminder email, we had received 128 usable responses. According to Sheehan and McMillan (1999), the response rate for email surveys tends to be somewhat lower than those of traditional postal mail surveys. Surveys sent by educational/nonprofit organizations have an average open rate of 17.5% and an average click-through rate of 1.7% (Epsilon, 2009). With nearly a 15% click-through response rate, we closed the survey.

Results

Institution Demographics

Summary. Schools of a variety of sizes are represented. Respondents were fairly evenly distributed among the five university size categories specified, as well as for the five size categories specified for the number of accounting majors. Most of the schools have relatively small class sizes (more than 90% of respondents reported smaller class sizes of up to 50 students), and a relatively small number of accounting faculty members (90% having from 1 to 20 accounting faculty).

Most respondents worked for institutions that had some kind of business accreditation (79%), with 64% having general business AACSB accreditation. No significant differences were observed when internship benefit and drawback responses were compared by institutional size and by AACSB accreditation versus no AACSB accreditation. The majority of the schools represented (77%) are open to faculty internships that could be done either during the school year and/or in the summer.

Institution Size

Almost 25% of respondents' university size was in the range of 10,001 to 20,000 students, followed by approximately 22% from schools with 2,501 students to 5,000 students, approximately 19% from schools with more than 20,000 students and with 2,500 or fewer students, and 15% from schools with 5,001 to 10,000 students (Figure 1).

Twenty-five percent of respondents indicated that their accounting programs had from 101 to 200 accounting majors, followed by approximately 22% with more than 300 students, almost 19% with 51 to 100 and fewer than 50 students, and 15% with 201 to 300 students (Figure 2).

Business accreditation. We provided respondents with four accreditation choices: AACSB (business), ACBSP (Association of Collegiate Business School Programs), Other, or None. Sixty-four percent of respondents teach in

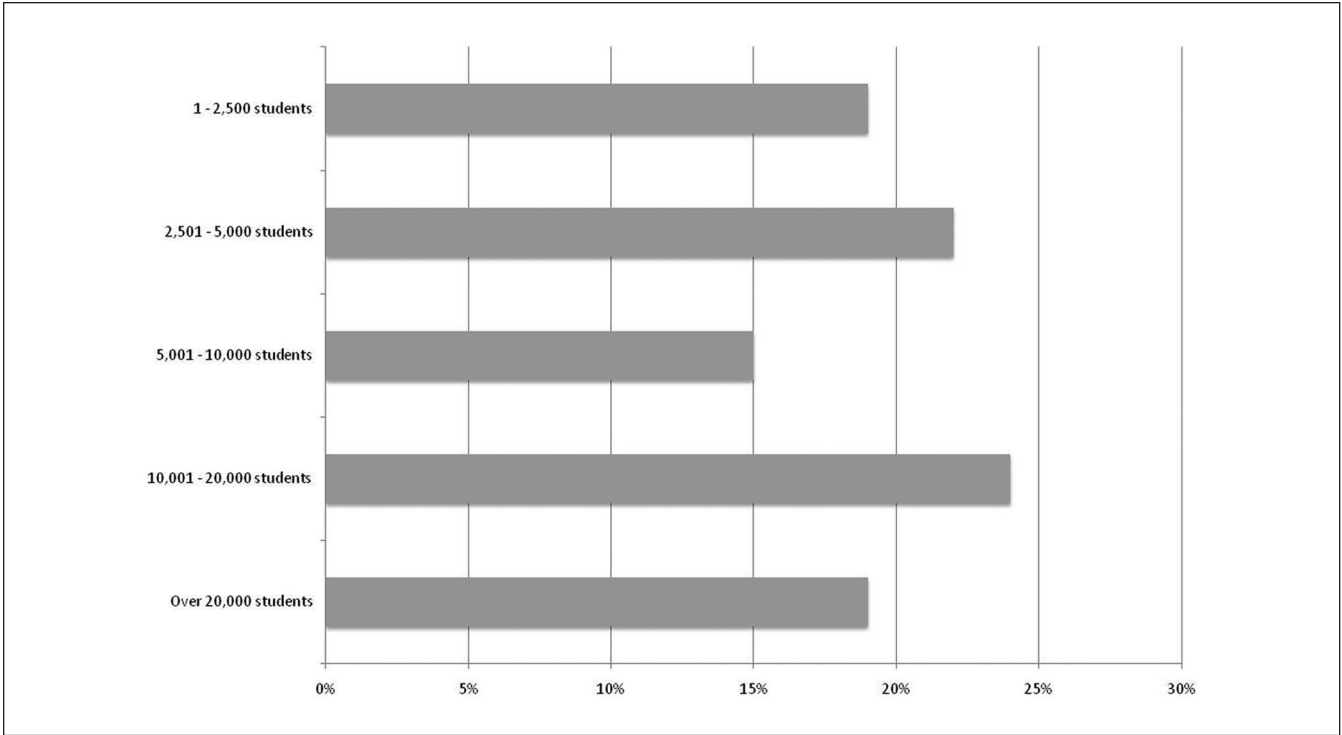


Figure 1. Institution size.

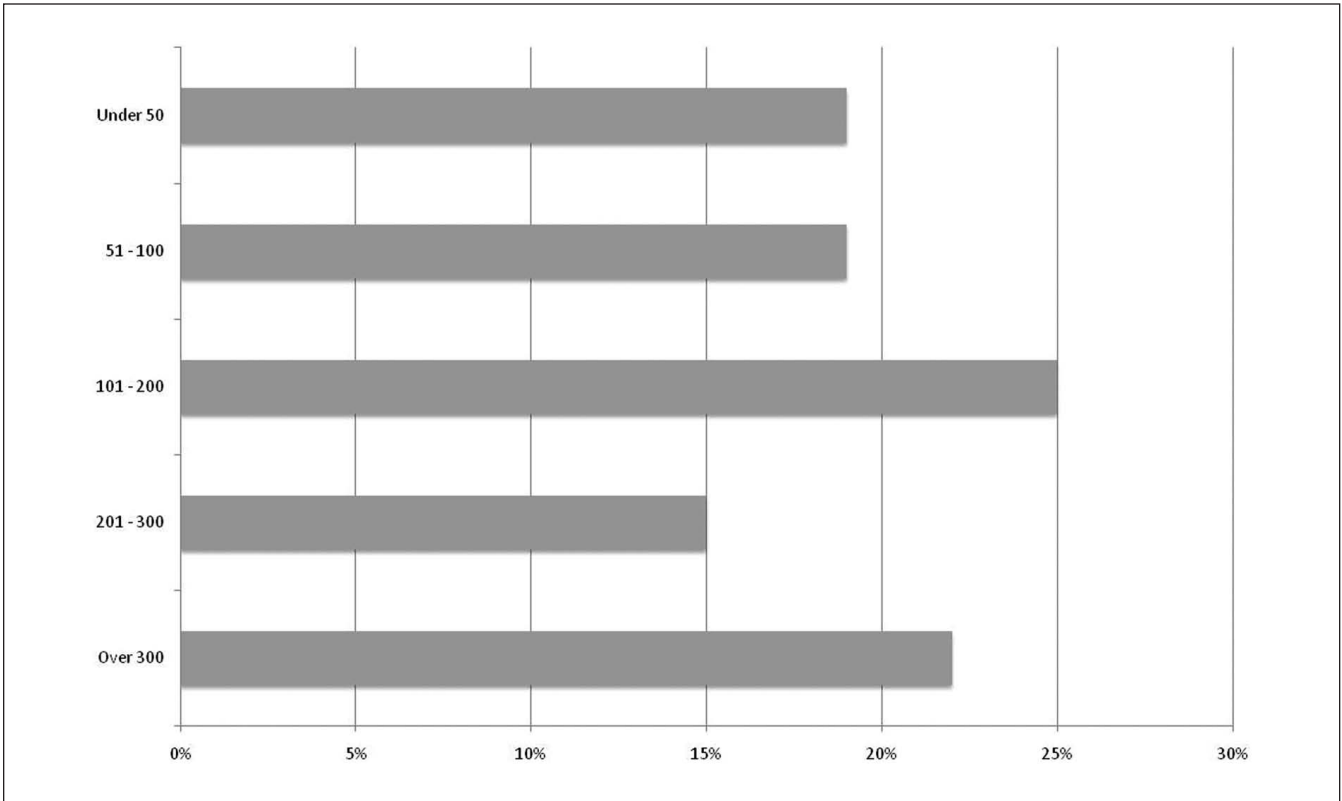


Figure 2. Number of accounting students in program.

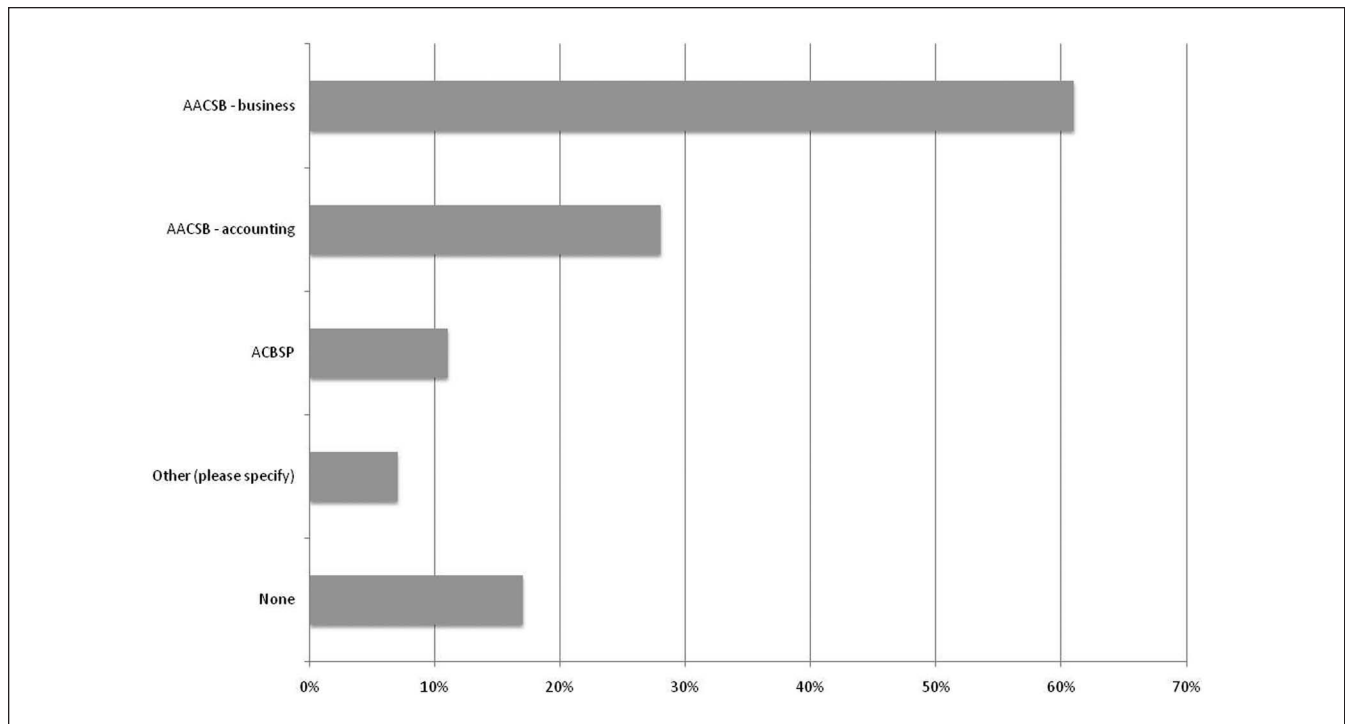


Figure 3. Accreditation.

AACSB-accredited schools, with 45% of those schools also having AACSB accounting accreditation. Eleven percent are accredited by ACBSP. Of those who reported “Other,” one respondent’s school is in AACSB candidacy status and one is considering AACSB, two are accredited by IACBE (International Assembly for Collegiate Business Education), and three reported regional general accreditation only. Overall, 79% of respondents work for schools either having or considering some sort of business accreditation—AACSB, ACBSP, or IACBE (Figure 3).

Institutional openness to faculty internships. With respect to institutional openness to faculty internships, 88% were open to faculty internships, either in the summer only or in the summer as well as during the academic year. Surprisingly, the majority (77%) of schools open to faculty internships were also open to having faculty internships take place during the academic year.

Faculty Respondent Demographics

Summary of faculty respondent demographics. Most faculty respondents are full-time, senior-ranking teachers holding a doctoral degree and at least one professional certification (most often a certified public accountant [CPA]). They have taught accounting for at least 20 years. It has been 10 to 20 years since they practiced accounting, which the majority did for 10 years at most. Despite the willingness on the part of their employer institutions to allow them to complete a

faculty internship, the desire on the part of the accounting profession and academia’s premier business school accreditation body for faculty internships to take place, and the multitude of benefits that accrue from faculty internships, only a handful of these faculty members have ever completed a faculty internship.

Title/rank, highest degree earned, and professional certification(s) held. Most faculty respondents (92%) hold a senior-level rank (full or associate professor), with the majority (75%) of these senior-ranking faculty holding the title of full professor. Approximately 6% hold the title of assistant professor, and approximately 2% hold some other title. No respondents reported holding the title of instructor.

Most faculty respondents (almost 83%) have earned a doctoral degree. Almost 17% hold a master’s-level degree; less than 1% hold a baccalaureate degree only.

Almost all (95%) of all responding faculty members are CPAs. Many hold multiple certifications, including CMA (certified management accountant), CFE (certified fraud examiner), ABV/CVA (accredited business valuator/certified valuation analyst), CIA (certified internal auditor), and others, causing the sum of the results to exceed 100%.

Full- or part-time position, teaching experience, and professional experience. Almost all (98%) of responding faculty are full-time teachers. The majority (75%) of responding faculty have been teaching accounting for more than 20 years, with two thirds of that majority having taught for

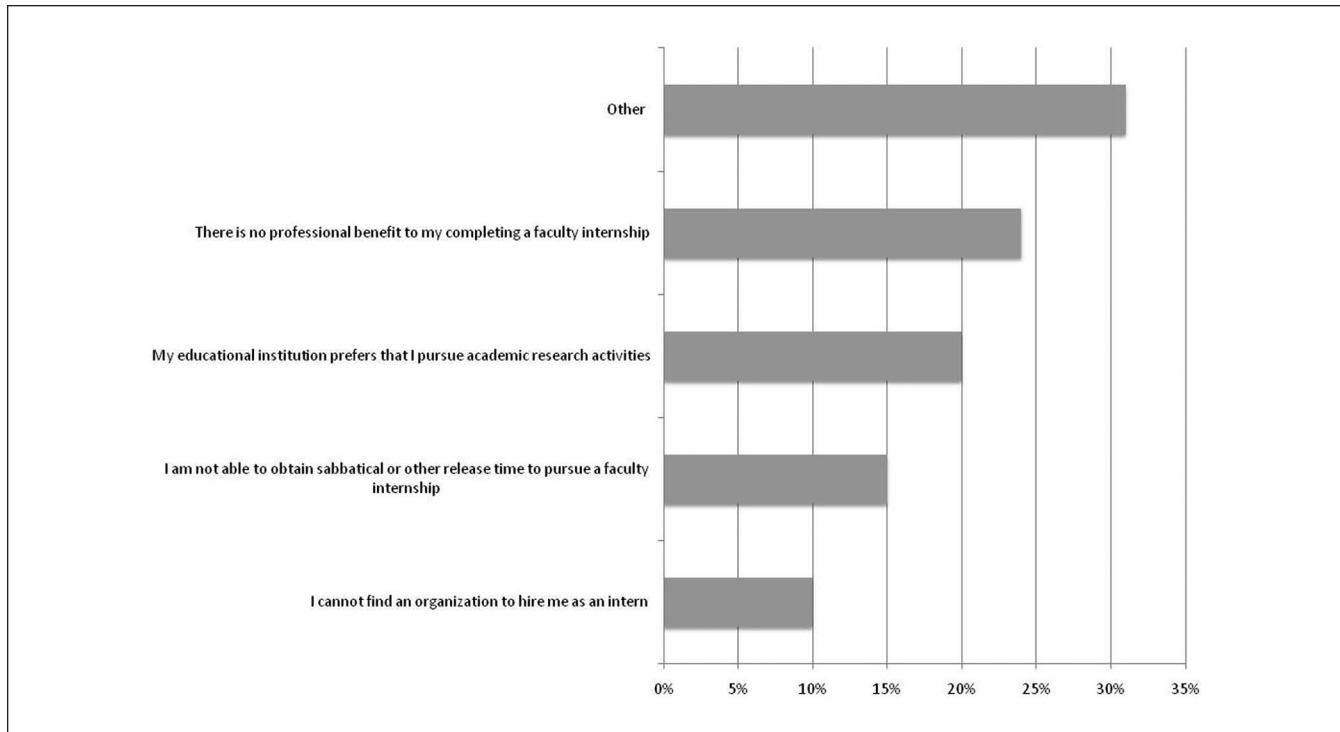


Figure 4. Reasons for not completing a faculty internship.

more than 25 years. Of the remaining 25%, 52% have been teaching from 16 to 20 years, 28% from 11 to 15 years, 16% from 6 to 10 years, and 4% from 0 to 5 years.

Of those who have worked in the accounting profession, most (81%) of the responding faculty have spent 10 or fewer years in professional practice, with the majority (70%) of those respondents having 5 or fewer years of professional accounting experience. Of the remaining 19%, almost half (47%) have 21 or more years of professional accounting experience, followed by 37% with 11 to 15 years of experience, and 16% with 16 to 20 years of experience.

Approximately 13% of our respondents have never worked in the accounting profession, but for the 87% that have, the time that has passed since they left their professional practice in accounting varies widely. For 37%, it has been more than 20 years since they left the accounting profession. The largest group—43%—left the profession from 6 to 20 years ago. Nine percent left from 0 to 5 years ago, and 11% continue to work in the profession.

Has an internship been completed, and reasons for not completing an internship. The investigation of the degree to which faculty internships are used in the accounting profession is one of the primary purposes of this research project. As revealed in the literature review, both the profession and the AACSB are strong proponents of faculty–practitioner engagement through internships. Accordingly, the responses to this question can either cause us to give accounting programs a

congratulatory pat on the back or a wake-up call to action. Unfortunately, in spite of the strong support for accounting faculty internships in the profession and by AACSB, only 19% of our faculty respondents have ever completed a faculty internship.

Figure 4 shows the variety of reasons that surfaced for the 81% of our faculty respondents who have not completed a faculty internship. The most frequently stated reason is that there is no professional benefit to completing one (29%), followed by the employer institution prefers faculty to do research (21%). Eighteen respondents (15%) indicated that they could not get sabbatical time to do an internship, and 11% responded that they could not find a sponsoring firm.

Within the “other” category, the most-often-given response was “have never pursued one,” followed by “no time” and “no opportunity.” Additional responses included variations on “logistics” (desired internship was too far away), “no encouragement,” “not an option,” “not aware of an available program,” and—most perplexing of all—“Why do one?” It seems clear from the nature of these responses that although faculty members may agree that there are benefits to completing a faculty internship, they are not convinced that these benefits outweigh the perceived costs.

To better understand who might be more likely to have completed an internship, a comparison of the demographic characteristics of the respondents and their schools was conducted but revealed no significant differences between those respondents who completed internships and those who did not.

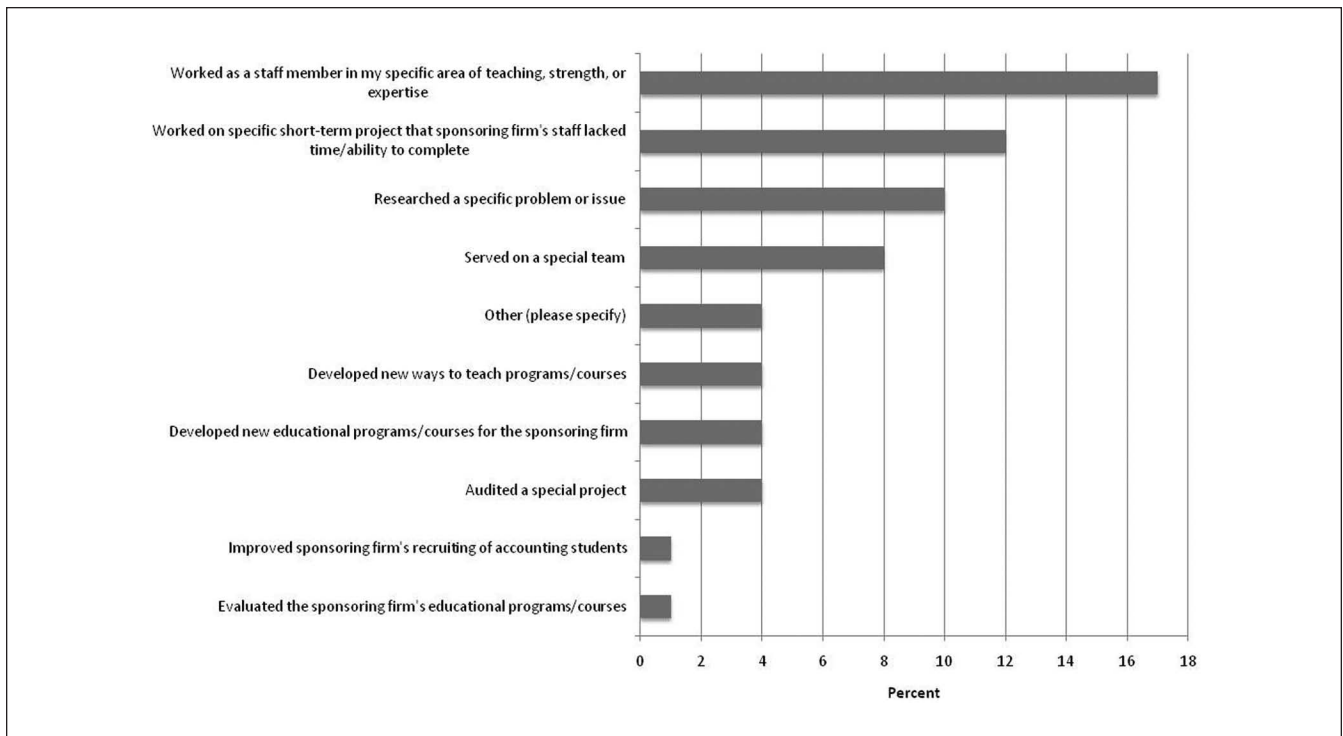


Figure 5. What kind of work did you do in your internship.

Internship Characteristics

Summary of internship characteristics. Accounting faculty internships were primarily sponsored by CPA firms of various sizes with only 14% by industry. Most of these organizations (66%) did not have a formal faculty internship program in place when approached by the faculty member about sponsoring an internship. The kinds of work performed were rich with variety, but clustered around exploiting the faculty intern's teaching area or strength, followed by working on special projects, problems, and/or teams (Figure 5). These emphases were most likely to take advantage of specialized skills possessed by the faculty intern, or to have the faculty intern work on projects that the sponsoring organization lacked the time to complete otherwise.

When internship was completed. Most (54%) of the faculty internships were full-time internships completed during the academic year, followed by summer internships (42%). Only 4% of internships were part-time internships completed during the academic year.

How internship site was selected. Several factors were considered by faculty respondents in choosing their internship sites. Respondents were allowed to choose multiple factors. Most important was the receptiveness of the internship sponsor (31%), followed by the kind of work that the faculty member

would be able to complete (24%). The internship location (22%) and availability of an internship at the desired time (20%) were roughly equal in importance. Other considerations accounted for approximately 7%.

The majority (69%) of accounting faculty internships were sponsored by CPA firms, with 60% of those firms being "Big" (8, 6, 5, or 4, depending on when the faculty member had the internship) international firms, 30% being national or regional firms, and 10% being local firms. Industry provided 14% of accounting faculty internships, followed by not-for-profit institutions (10%) and governmental entities (7%). Two thirds of these organizations did not have a formal faculty internship program in place when they sponsored the respondents' internships.

Perceived Benefits/Drawbacks Accruing From Faculty Internships

The analysis of faculty internship benefits and drawbacks are shown in this section at two levels. The first level shows the "overall" benefits/drawbacks perceived by the total respondent base. Each chart in this section is organized from top to bottom, with the highest "overall" agreement at the top and the lowest "overall" agreement on the bottom of each chart. This overall order shows the relative importance of each benefit/drawback as perceived by the total sample.

It is also of interest to analyze the differences between faculty who have actually completed an internship versus

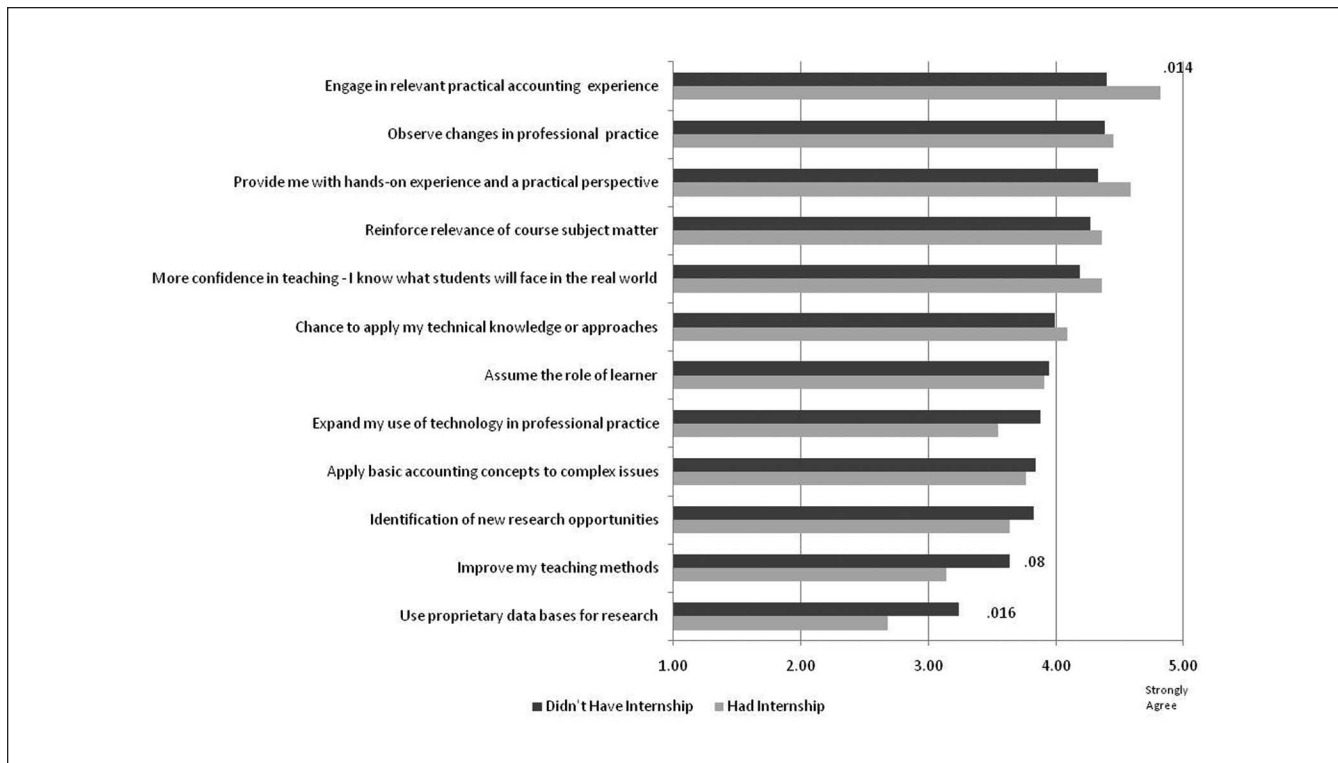


Figure 6. Benefits of faculty internship to faculty development.

those who have not. Thus, the second level of analysis shown on each chart indicates the split between those respondents who have had a faculty internship and those who have not. The actual significance level is shown only where the differences are significant at the 90% confidence level. All others are not significant at the 90% level. These results support the assertion that faculty members acknowledge and generally agree on the benefits and drawbacks of internships.

Faculty development benefits. “Faculty development” refers to professional development, in the academic sense. Professional development includes all types of facilitated learning opportunities, comprising formal coursework, conferences, and informal learning opportunities situated in practice and mentoring. It is often intensive and collaborative. As such, for faculty members, faculty development goes beyond simply making one a more effective teacher because most faculty members’ job descriptions include not only teaching but also intellectual contributions/research and service.

The items that we categorized as faculty development benefits seek to capture multiple facets of a faculty member’s job description, and are listed in Figure 6, which also shows differences in perception between those faculty who have actually experienced an internship and those who have not.

As can be seen, these results indicate that for most of the listed items, our respondents either agree or strongly agree

that faculty internships provide the described faculty development benefits. It is interesting to note that the top benefits perceived center on gaining “real-world” and relevant, practical experience that can then be brought back to the classroom. While not all are significant, these attributes were seen to be directionally more important to those who have completed an internship versus those who have not. In fact, the only significant difference in faculty development benefits was the most important one: “engage in relevant practical accounting experience.”

Improvement in teaching quality. This category of benefits hones in directly on improvements in a faculty member’s ability to deliver quality instruction in the classroom. The results of our survey indicate that for most of the listed items, our respondents either agree or strongly agree that faculty internships provide the indicated improvements in teaching quality. Figure 7 highlights that there is the greatest disagreement on the part of faculty respondents about the benefits that imply that a teacher might engage in a faculty internship merely for personal or self-serving reasons such as making the teacher more popular with students, improving the teacher’s course evaluations, or enhancing students’ perception about the teacher’s teaching quality. While there are no significant differences between respondents who have had a faculty internship and those who have not, those who have had an internship consistently rate the benefits to

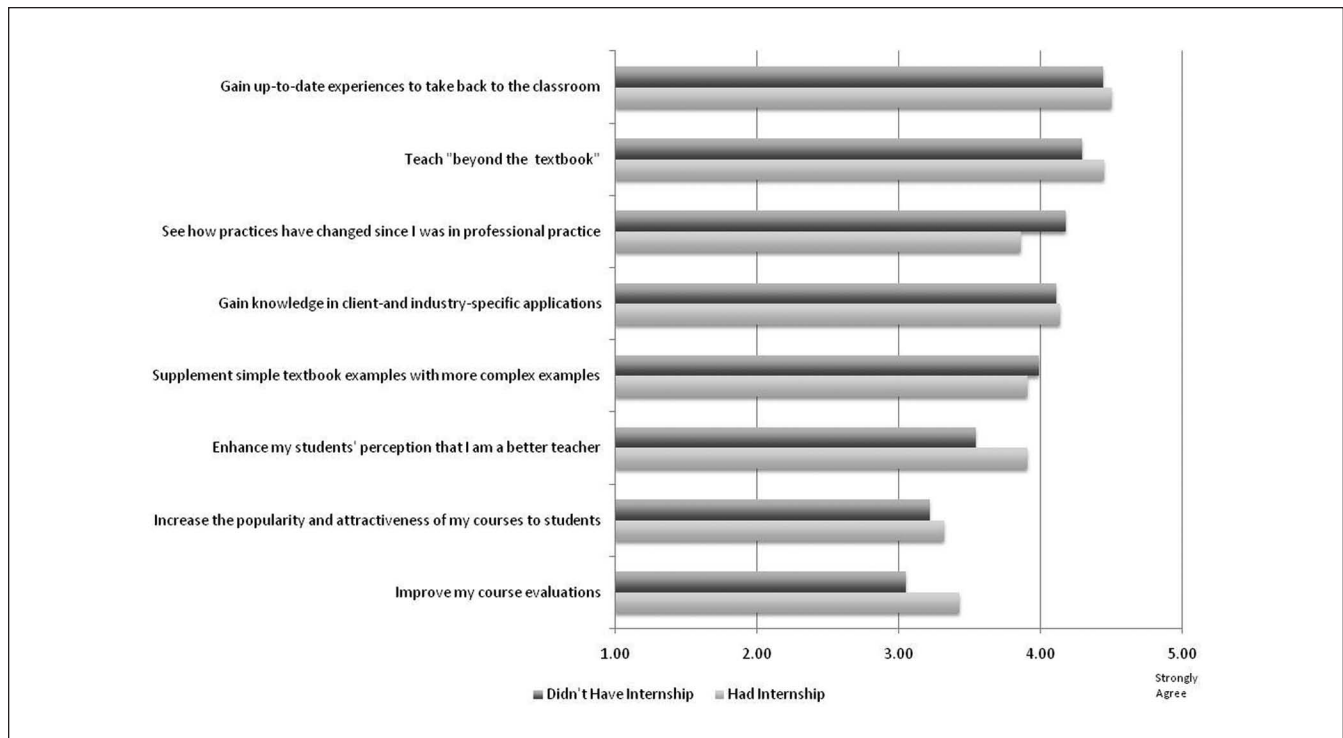


Figure 7. Benefits of faculty internship to teaching quality.

be directionally higher. Overall, there is a generally strong consensus about the other benefits to teaching quality that accrue from a faculty internship.

Again, as with faculty development benefits, measures related to keeping up to date are the most important. The two benefits receiving the highest agreement were “gain up-to-date experiences to take back to the classroom” and “teach beyond the textbook.” Benefits such as “enhance students’ perception that I am a better teacher,” “increase the popularity and attractiveness of my courses to students,” and “improve my course evaluations” received very low benefit scores. It is comforting to note that neither respondent group perceives pleasing or appealing to students to be a strong benefit of an internship.

Benefits to other areas of faculty life. These benefits to the faculty intern do not fit neatly into any other category, but nevertheless represent improvements in the faculty intern’s environment. Examples include new career opportunities, enhanced respect, renewed enthusiasm, and a variety of benefits, which accrue to the faculty intern’s school and colleagues. Though agreement about the items in this category is not as strong as it is for the other faculty benefit categories, Figure 8 shows some agreement that faculty internships provide additional personal and individual benefits.

While there are no significant differences among the benefits shown here, there are some interesting observations to

be made. First of all, it is notable that respondents with no internship experience directionally perceive more benefit in “fostering closer relationships” and “encouraging internship opportunities for other faculty members” than do those who have actually had an internship. The only “significant” difference is that those who have had an internship more strongly agree with the statement “gain enhanced respect from students, colleagues, and practitioners” than those who have not had an internship.

Benefits to the sponsoring firm. Many of these benefits accrue to the sponsoring firm as a result of bringing in “fresh blood” and getting closer to potential future employees: “faculty contact for future help with projects,” “helps future student employees better understand the firm/accounting profession,” and “increases firm’s visibility to students.” In addition, they see benefits in getting closer to academia and in finding new ways to look at problems or issues: “knowledgeable, hardworking, independent staff member”; “independent observer”; and “recruiter for future accounting employees.” The sponsoring firm gets a viewpoint from the outside, and the accounting faculty intern gets a look inside. There is general agreement about these benefits, with a somewhat lower degree of agreement on the idea that sponsoring firms will realize an expanded pool of quality accounting graduates from which to recruit. Figure 9 shows a summary of the indicated benefits to internship sponsors.

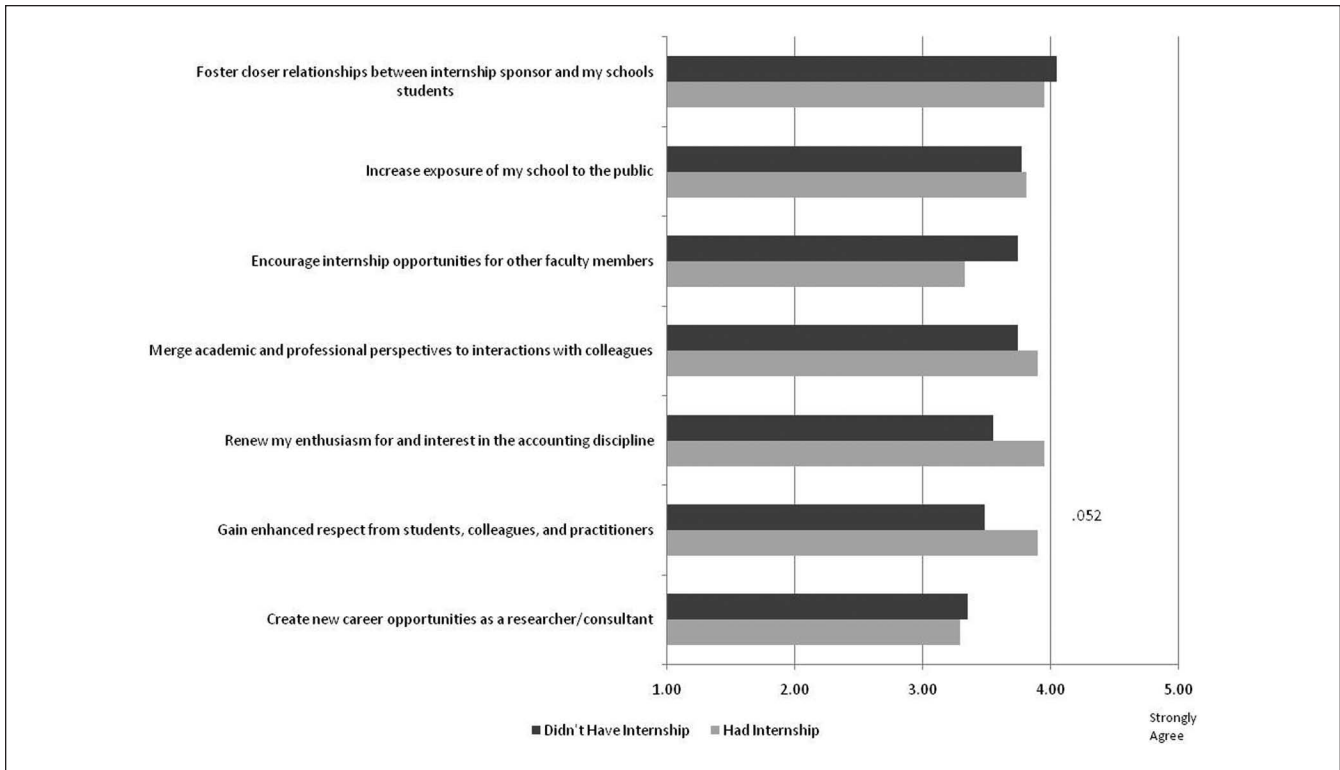


Figure 8. Benefits to other areas of faculty life.

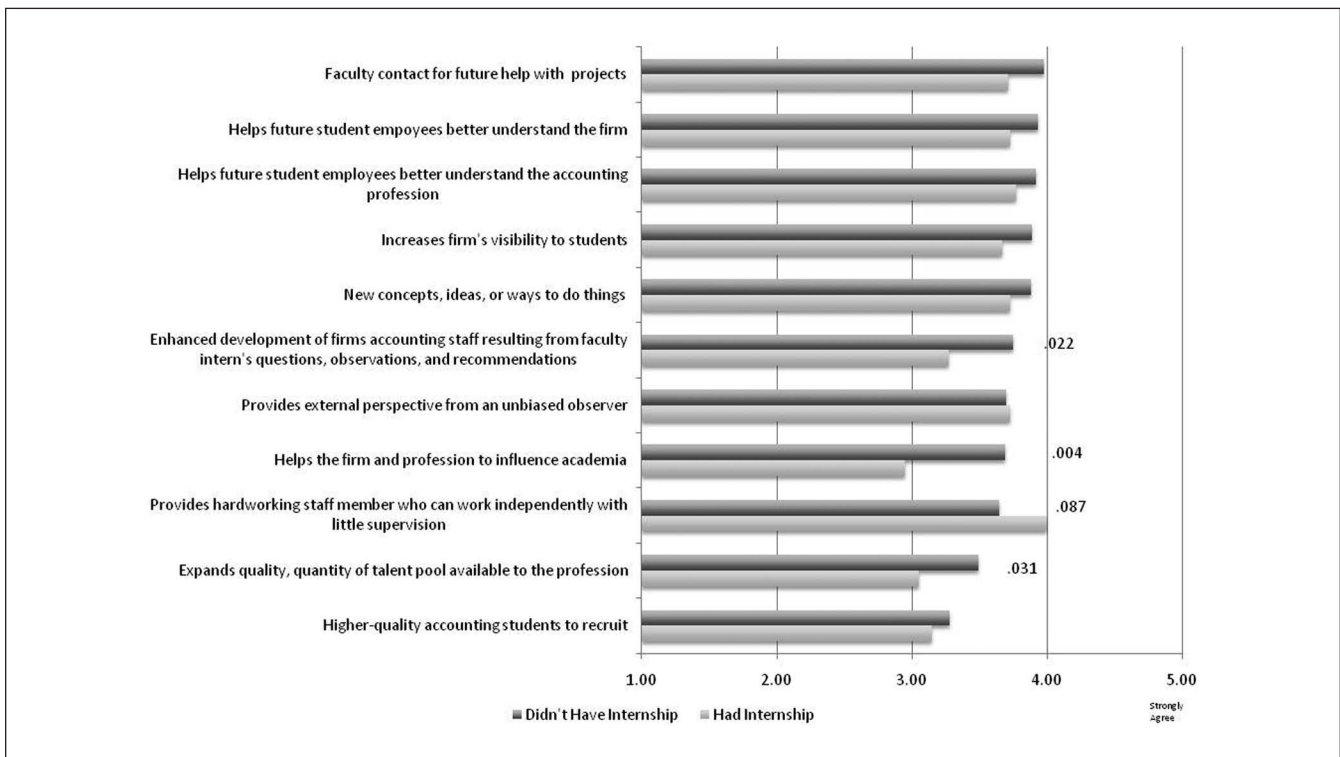


Figure 9. Benefits to the sponsoring firm.

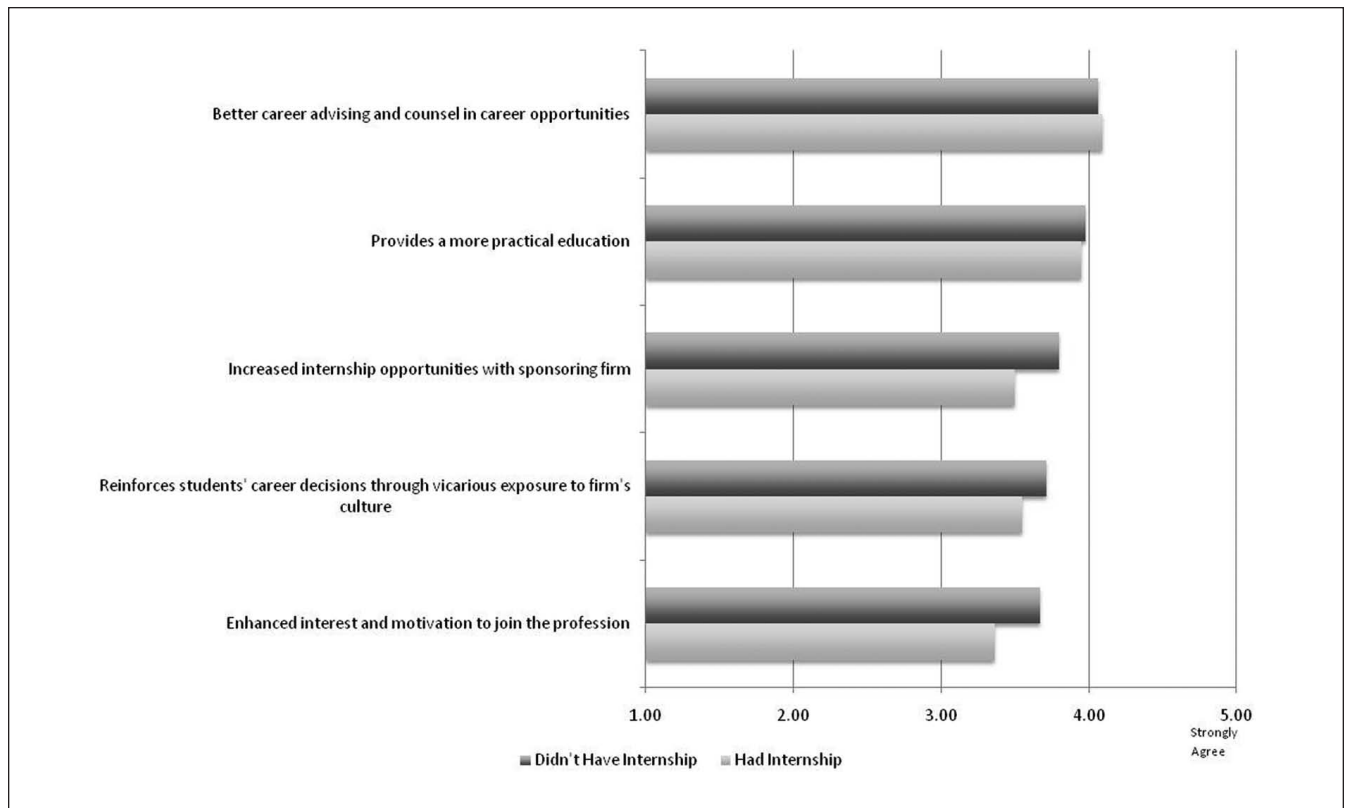


Figure 10. Benefits of faculty internship to students.

While there is overall agreement that faculty internships are highly beneficial to sponsoring firms, there are more significant differences in this benefit category between those with internship experience and those without than in any other category. Those with internship experience agree more with the statement “provides hardworking staff member who can work independently with little supervision.” Respondents with no internship experience more strongly perceive that internships “help the firm and profession to influence academia”; “enhance development of firm’s accounting staff resulting from faculty intern’s questions, observations, and recommendations” and “expand quality and quantity of talent pool available to the profession.” These results suggest that those with internship experience see the firm’s benefits to be more internally focused compared with those without an internship.

Percentage responses for “neither agree nor disagree” ranged from 45% for “higher quality accounting students to recruit” to 17% for “faculty contact for future help with projects.” No “disagree” or “strongly disagree” percentage exceeded 11% (“expands quality, quantity of talent pool available to the profession”), with all others ranging from 7% to 1%.

Direct benefits to students. Though improvements in faculty interns’ teaching quality benefits students indirectly, this set of items provides direct benefits to students in the form

of vicarious exposure to the sponsoring firm, increased student internship opportunities, better career advising and counsel, enhanced interest in the accounting profession, and a more practical education in general. As with other benefit categories, there is general agreement among faculty respondents with respect to these benefits to students. Figure 10 shows a summary of perceived faculty internship benefits to students.

Responses in the “neither agree nor disagree” category were the next largest for all student benefits, ranging from 34% for “enhanced interest and motivation to join the profession” to 12% for “better career advising and counsel in career opportunities.” Percentages for the “disagree” and “strongly disagree” categories ranged from 1% to 7%.

Summary of faculty internship benefits. With very few exceptions, faculty respondents are, on average, in general agreement that faculty internships provide a wide range of worthy benefits to a variety of stakeholder groups. It is hard to envision another activity that provides a better way to achieve such a wide array of benefits.

Faculty Internship Drawbacks

Very few drawbacks are mentioned in the literature relative to faculty internships. Those mentioned relate generally to

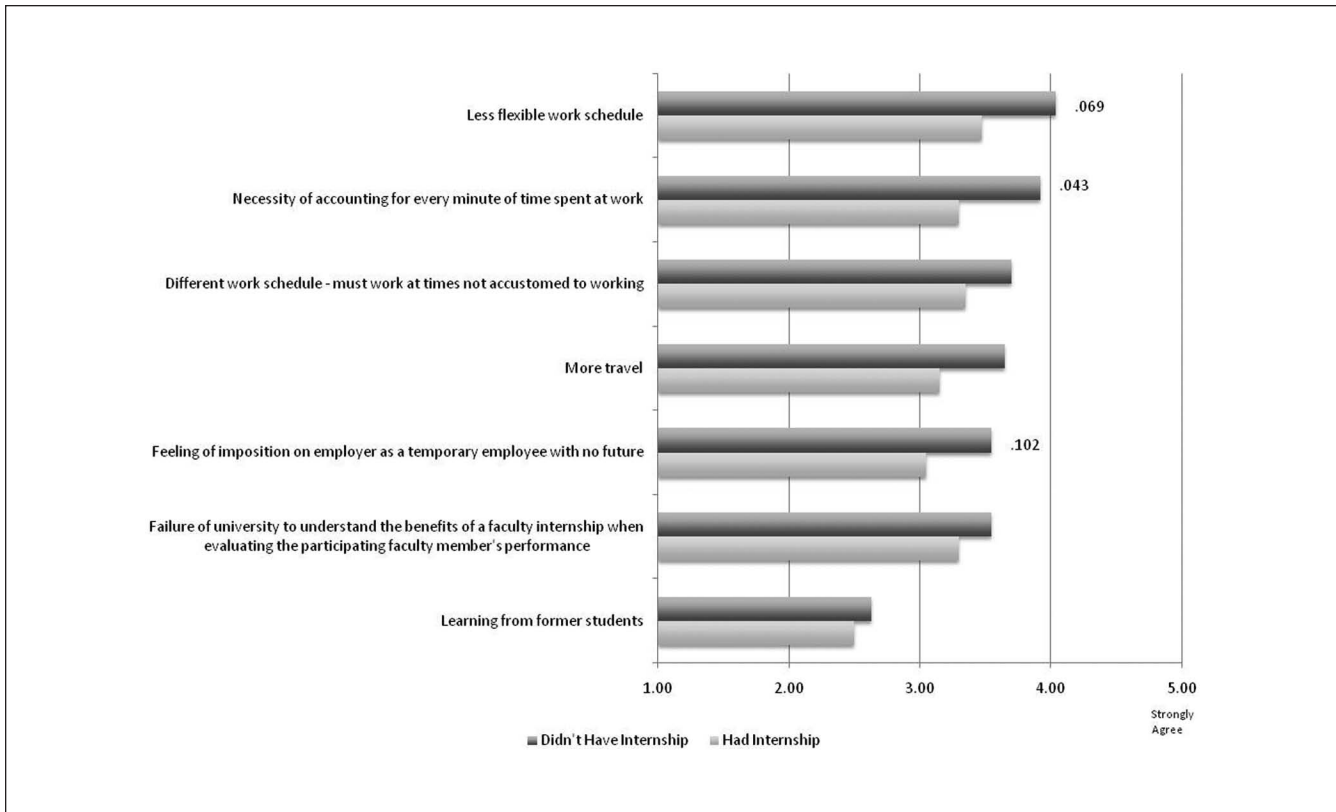


Figure 11. Drawbacks of a faculty internship.

the faculty intern personally, rather than to other stakeholder groups. These drawbacks include feeling as though the faculty intern is imposing upon the internship sponsor, that the faculty intern's performance evaluations will not adequately acknowledge the value of the faculty internship, that learning from former students will be awkward, that the faculty intern's workday freedoms will be imposed upon, and that the faculty intern will have to travel more. Faculty respondents are in general agreement that these drawbacks do exist with only one exception—a feeling of awkwardness arising from having former students as teachers. However, when we considered the responses to our question as to why respondents had not pursued a faculty internship, the absence of mention of any of the drawbacks included in this set of items leads us to believe that even though these drawbacks exist, they would be considered very minor, and not so offensive as to preclude a faculty member from pursuing an internship. Figure 11 shows a comparison of perceived drawbacks of a faculty internship between those who had an internship to those who did not have an internship.

In support of our assertion that these drawbacks are considered to be rather minor, our respondents' level of agreement is lower, in general, than with their level of agreement with the various categories of benefits. In addition, the level of disagreement with the drawbacks is higher than with any

of the benefit categories. The most important overall perceived drawbacks are related to time and work schedule factors. However, these issues seem to be more perception than reality. Respondents with no internship experience were significantly more concerned with these issues than those who have had an internship.

To summarize, though our respondents acknowledged that the list of drawbacks does exist, our survey results imply that these drawbacks, even when taken as a whole, would not necessarily preclude a faculty member from pursuing an internship, if that were the faculty member's desire.

Conclusion

We performed a descriptive statistical analysis, and tabulated the combined results of all of our demographic and perceived benefits/drawbacks data collected on accounting faculty internships based on the observations made in a variety of case studies both within and outside of the accounting profession. This study suggests that all accounting faculty members acknowledge and generally agree on the benefits and drawbacks of internships. Results indicate that, regardless of institutional size, existence of business accreditation, or individual faculty characteristics, there is a general consensus that faculty internships are of significant value to a variety of stakeholders, and that there are negligible

drawbacks associated with faculty internships. These are consistent with and provide additional support for prior case studies, and suggest that benefits can be gained from engaging in an appropriate faculty internship, regardless of the faculty member's individual situation. Faculty internships provide a variety of opportunities to enhance existing skills, develop new skills, apply skills to new problems, expand research avenues, and enhance the operations of sponsoring firms. With all of the perceived and acknowledged potential for accounting faculty internships to add value in so many ways, it is alarming to discover that so few of these internships have actually taken place. The results of this study should serve as a wake-up call to the accounting academy that a simple and effective means to bridge the perceived gap between accounting practitioners and academics is being grossly underutilized.

Recommendations for Future Research

One of the prime benefits of this study is to reveal areas of future research that would result in greater use of faculty internships to the benefit of all stakeholder groups and bridge the practitioner-academic gap. Some possibilities for future research include further investigation into the reasons why schools do not promote and facilitate accounting faculty internships more aggressively, the reasons why accounting faculty members are not more enthusiastic about initiating and pursuing faculty internships, and methods for encouraging greater use of faculty internships to enhance the value of accounting education and this critical link to the accounting profession. The same questions may be directed toward the accounting profession to consider utilizing and inviting academics to collaborate within their organizations. In the same way that internship opportunities for students are established, are there—or shouldn't there be—similar opportunities for professors?

Additional research could be conducted to better understand the types of schools that place a higher value on internships. Are these the schools that are mission-designated as "teaching" schools, rather than "research" schools? Are they schools with firmly established recruiting relationships with public accounting firms or other types of business?

Another avenue of research could investigate the nature of satisfaction that is derived from a faculty internship. Is it that the intern gets to complete certain tasks that are attractive, such as engaging in current problem-solving, training firm employees in new theoretical methods, becoming skilled at implementing state-of-the-art methods; is it that a break in the routine of academia to join the "real world" is a welcome change; or is it that the intern gets to become the student? In other words, which benefits are of the most value and provide the most satisfaction to interns?

Compensation of interns and the options utilized could also be explored. What types of compensation are received by

faculty interns? Do all faculty interns receive compensation? How does the compensation received by interns compare with that received from a typical consulting engagement? Are would-be faculty interns engaging in consulting as opposed to internships?

Faculty internships and additional faculty-practitioner relationships in other disciplines should be investigated to learn how these other disciplines facilitate the process of creating, implementing, and exploiting faculty internships. Identifying ways to make the viability and attractiveness of faculty internships more visible to stakeholder groups is critical if this valuable tool is to be used as it should be to assist in reconnecting academia and the accounting profession.

Appendix A

Survey

What is the size of your university?

- 1-2,500 students
- 2,501-5,000 students
- 5,001-10,000 students
- 10,001-20,000 students
- More than 20,000 students

How many accounting majors attend your university?

- 1-50
- 51-100
- 101-200
- 201-300
- More than 300

What is the average enrollment size for an accounting class section?

- 1-25 students
- 26-50 students
- 51-75 students
- 75-100 students
- More than 100 students

What is the size of your accounting faculty?

- 1-10 accounting faculty members
- 11-20 accounting faculty members
- 21-30 accounting faculty members
- 31-40 accounting faculty members
- More than 40 accounting faculty members

What accreditation does your business/accounting program hold? Check all that apply.

- AACSB-business
- AACSB-accounting
- ACBSP
- Other (please specify) _____
- None

My educational institution is open to the idea of faculty internships.

- Yes—summer only

- Yes—summer or during the school year via sabbaticals or release time
- No

What is your title/rank?

- Professor
- Associate Professor
- Assistant Professor
- Instructor
- Other _____

What is the highest level of education that you have completed?

- Doctoral-level degree (PhD, DBA, etc.)
- Master's-level degree (MBA, MS, MAcc, etc.)
- Baccalaureate degree

Do you hold any professional certifications? Check all that apply.

- CPA
- CMA
- CFE
- ABV/CVA
- CIA
- Other (please specify) _____

Do you teach full-time or part-time?

- Full-time
- Part-time/adjunct

How many years have you been teaching accounting?

- 0-5 years
- 6-10 years
- 11-15 years
- 16-20 years
- 21-25 years
- 26 years or more

How many years of professional practice in accounting do you have?

- 0-5 years
- 6-10 years
- 11-15 years
- 16-20 years
- 21 years or more

How many years has it been since you worked in the accounting profession, excluding teaching accounting?

- I currently work in the accounting profession
- 0-5 years
- 6-10 years
- 11-15 years
- 16-20 years
- 21 or more years
- I have never worked in the accounting profession

All of the faculty internship questions apply to faculty internships in accounting. Have you ever completed a faculty internship?

- Yes
- No

When did you complete your faculty internship?

- During summer recess

- During the school year—part-time
- During the school year—took a sabbatical leave
- I have not completed a faculty internship

How did you select your internship site? Check all that apply.

- Location
- Receptiveness of sponsoring firm
- Availability within my desired time frame
- Type of work I would be able to perform
- Other (please specify) —
- I have not completed a faculty internship

What type of firm sponsored your internship?

- Big 4 CPA firm
- National or regional CPA firm
- Local CPA firm
- Industry
- Not-for-profit institution
- Governmental agency
- Other (please specify) _____
- I have not completed a faculty internship

Did the organization where you completed your internship have a faculty internship program in place?

- Yes
- No
- I have not completed a faculty internship

What kind of work did you do in your faculty internship?

Check all that apply.

- Worked on specific short-term project that sponsoring firm's staff lacked time/ability to complete
- Served on a special team
- Worked as a staff member in my specific area of teaching, strength, or expertise
- Researched a specific problem or issue
- Audited a special project
- Evaluated the sponsoring firm's educational programs/courses
- Developed new educational programs/courses for the sponsoring firm
- Developed new ways to teach programs/courses
- Improved sponsoring firm's recruiting of accounting students
- Other (please specify) _____
- I have not completed a faculty internship

I have not completed a faculty internship because (choose all that apply)

- I cannot find an organization to hire me as an intern
- There is no professional benefit to my completing a faculty internship
- My educational institution prefers that I pursue academic research activities
- I am not able to obtain sabbatical or other release time to pursue a faculty internship
- Other (please specify) _____
- Not applicable—I have completed a faculty internship.

Benefits of Faculty Internship to Faculty Development.

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
More confidence in teaching—I know what students will face in the real world	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Identification of new research opportunities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Chance to apply my technical knowledge or approaches	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Reinforced relevance of course subject matter	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Observe changes in professional practice	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Engage in relevant practical accounting experience	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Use proprietary databases for research	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Expand my use of technology in professional practice	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Apply basic accounting concepts to complex issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Assume the role of learner	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Improve my teaching methods	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Provide me with hands-on experience and a practical perspective	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Benefits of a Faculty Internship to Teaching Quality.

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
Teach “beyond the textbook”	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Gain up-to-date experiences to take back to the classroom	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
See how practices have changed since I was in professional practice	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Gain knowledge in client- and industry-specific applications	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Supplement simple textbook examples with more complex examples	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Enhance my students’ perception that I am a better teacher	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Improve my course evaluations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increase the popularity and attractiveness of my courses to students	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Benefits of a Faculty Internship to Other Areas of Faculty Life.

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
Merge academic and professional perspectives to interactions with colleagues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foster closer relationship between internship sponsor and my school’s students	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Encourage internship opportunities for other faculty members	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increase exposure of my school to the public	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Renew my enthusiasm for and interest in the accounting discipline	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Gain enhanced respect from students, colleagues, and practitioners	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Create new career opportunities as a researcher/consultant	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Benefits of a Faculty Internship to the Sponsoring Firm.

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
New concepts, ideas, or ways to do things	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Helps future student employees better understand the accounting profession	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Helps future student employees better understand the firm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

(continued)

Appendix A. (continued)

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
Higher quality accounting students to recruit	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Expands quality, quantity of talent pool available to the profession	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Enhanced development of firm's accounting staff resulting from faculty intern's questions, observations, and recommendations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increases firm's visibility to students	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Helps the firm and profession to influence academia	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Faculty contact for future help with projects	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Provides hardworking staff member who can work independently with little supervision	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Provides external perspective from an unbiased observer	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Benefits of Faculty Internship to Students.

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
Provides a more practical education	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Enhanced interest and motivation to join the profession	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Better career advising and counsel in career opportunities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increased internship opportunities with sponsoring firm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Reinforces students' career decisions through vicarious exposure to firm's culture	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Drawbacks for Faculty Member Resulting From a Faculty Internship.

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
Different work schedule—Must work at times not accustomed to working	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
More travel	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Less flexible work schedule	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Necessity of accounting for every minute of time spent at work	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Learning from former students	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Failure of university to understand the benefits of a faculty internship when evaluating the participating faculty member's performance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Feeling of imposition on employer as a temporary employee with no future	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

We really appreciate your taking the time to complete our survey! May we please ask that you send the survey to other accounting faculty members at your school for them to complete? To allow them to participate, simply forward to them the email that you received from us. Again, thank you!

Appendix B

Table of Benefit/Drawback Source Literature

	EB	B	BI	CG	C	G	H	HM	HW	K	L	M	P	S
Benefits of faculty internship to faculty development														
More confidence in teaching—I know what students will face in the real world			X	X				X	X		X			
Identification of new research opportunities		X					X		X		X	X	X	
Chance to apply my technical knowledge or approaches		X	X								X			
Reinforced relevance of course subject matter								X			X			X
Observe changes in professional practice			X						X				X	X
Engage in relevant practical accounting experience								X	X			X		X

(continued)

Appendix B. (continued)

	EB	B	BI	CG	C	G	H	HM	HW	K	L	M	P	S
Use proprietary databases for research								X						
Expand my use of technology in professional practice								X			X			
Apply basic accounting concepts to complex issues								X						
Assume the role of learner								X	X			X		
Improve my teaching methods			X				X					X	X	
Provide me with hands-on experience and a practical perspective	X								X	X	X			X
Benefits of a faculty internship to teaching quality														
Teach “beyond the textbook”								X				X	X	
Gain up-to-date experiences to take back to the classroom	X						X	X	X		X	X	X	
See how practices have changed since I was in professional practice			X					X	X					
Gain knowledge in client- and industry-specific applications								X	X			X	X	X
Supplement simple textbook examples with more complex examples							X	X	X			X	X	
Enhance my students’ perception that I am a better teacher								X						
Improve my course evaluations								X						
Increase the popularity and attractiveness of my courses to students								X						
Benefits of a faculty internship to other areas of faculty life														
Merge academic and professional perspectives to interactions with colleagues								X	X		X	X		
Foster closer relationship between internship sponsor and my school’s students	X		X	X			X	X	X					
Encourage internship opportunities for other faculty members	X													
Increase exposure of my school to the public												X		
Renew my enthusiasm for and interest in the accounting discipline	X											X	X	
Gain enhanced respect from students, colleagues, and practitioners	X						X					X		
Create new career opportunities as a researcher/consultant	X											X		
Benefits of a faculty internship to the sponsoring firm														
New concepts, ideas, or ways to do things			X	X			X			X	X			
Helps future student employees better understand the accounting profession								X	X			X		
Helps future student employees better understand the firm			X					X						
Higher quality accounting students to recruit			X	X				X			X		X	
Expands quality, quantity of talent pool available to the profession			X	X			X	X					X	
Enhanced development of firm’s accounting staff resulting from faculty intern’s questions, observations, and recommendations								X			X			
Increases firm’s visibility to students			X	X				X	X			X		
Helps the firm and profession to influence academia			X					X					X	
Faculty contact for future help with projects			X					X	X	X	X			
Provides hardworking staff member who can work independently with little supervision	X											X		
Provides external perspective from an unbiased observer	X	X	X	X			X					X		
Benefits of a faculty internship to students														
Provides a more practical education	X		X									X	X	X
Enhanced interest and motivation to join the profession	X								X			X	X	
Better career advising and counsel in career opportunities	X						X					X		
Increased internship opportunities with sponsoring firm								X	X			X		
Reinforces students’ career decisions through vicarious exposure to firm’s culture			X	X					X				X	
Drawbacks for faculty member resulting from a faculty internship:														
Different work schedule—Must work at times not accustomed to working	X						X					X		
More travel							X		X					
Less flexible work schedule							X					X		
Necessity of accounting for every minute of time spent at work	X											X		
Learning from former students	X													
Failure of university to understand the benefits of a faculty internship when evaluating the participating faculty member’s performance	X						X					X		
Feeling of imposition on employer as a temporary employee with no future							X	X						

Note. EB = Bermudez, 2005; B = Brands, 1998; BI = Beck, 2001; CG = Carnes & Gierlasinski, 1999; C = Cheng, 2001; G = Gibson, 2001; H = Hendricks, 1993; HM = Herron & Morozzo, 2008; HW = Hales, Wiener, & Lynn, 2007; K = Kulesza, 1994; L = Lantos, 1994; M = Morra, Flohr, & Eckrich, 2003; P = American Accounting Association, American Institute of Certified Public Accountants, & The Pathways Commission on Accounting Higher Education, 2012; S = Smith, 1995.

Declaration of Conflicting Interests

The author(s) declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

Funding

The author(s) received no financial support for the research and/or authorship of this article.

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