

An Investigation of Professors' Views on Membership in
Professional Organizations

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Web Appendix

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Appendix A - Tables

Table I* – Biographical Data

| | |
|------------------------------------|--------|
| Position (75): | |
| Professor | 29.33% |
| Associate Professor | 41.33% |
| Assistant Professor | 22.67% |
| Instructor/Lecturer | 5.34% |
| Administrator – non-teaching | 1.33% |
| Highest Degree (75): | |
| Ph.D. | 65.33% |
| Masters | 29.33% |
| Bachelor | 0.0% |
| Associate | 0.0% |
| Other | 5.34% |
| CPA (75) | 69.33% |
| Number of Years in Education (72): | |
| 0-3 years | 2.78% |
| 4-7 years | 6.94% |
| 8-15 years | 6.94% |
| 16-25 years | 37.50% |
| 26-30 years | 12.50% |
| Over 30 years | 33.34% |
| Tenured (75): | 70.67% |
| Prior Work Experience (67): | |
| Public Accounting | 62.67% |
| Corporate Accounting | 17.91% |
| Other (non-accounting) | 14.93% |
| None | 4.47% |
| AACSB Accredited School (75): | 77.33% |

*() denotes number of responses

Table 2: Professional Organization Membership

| | |
|--|-----------|
| NYSSCPA Member (74) | 40.54% |
| Reasons for non-membership (43): | |
| Cost of Dues | 39.53% |
| Organization does not meet my needs | 32.56% |
| Time Constraints | 23.26% |
| Meetings or event times not convenient | 4.65% |
| Not interested in joining professional organizations | 0.0% |
| Awareness of Benefits of Membership (75) | Responses |
| CPA Journal | 84.00% |
| Trusted Professional | 69.33% |
| Foundation of Accounting Education | 65.33% |
| Website | 60.00% |
| Local Chapters | 66.66% |
| CPE events sponsored by local chapters | 65.33% |
| Current member satisfaction with current benefits (33) | 90.00% |
| Member prior to entering academe (70) | 40% |
| Use NYSSCPA for CPE credit (71) | 35.21% |
| Member of other professional organizations (75): | |
| AICPA | 45.33% |
| FEI | 8.00% |
| IMA | 30.67% |
| IIA | 9.33% |
| ACFE | 9.33% |

*() denotes number of responses

Table 3: Opinions on Professional Organization Membership -Overall

| Question | Number of Responses | Average Response |
|---|---|-------------------------|
| Belonging to a professional organization is important for accounting educators (74) | Strongly Disagree = 6 Disagree = 4 Neutral = 14 Agree = 21 Strongly Agree = 29 | 3.9 (agree) |
| Belonging to a professional organization enhances the opportunity to interact with accounting professionals (74) | Strongly Disagree = 4 Disagree = 3 Neutral = 8 Agree = 36 Strongly Agree = 23 | 4.0 (agree) |
| The benefits of membership in a professional organization outweigh the cost (74) | Strongly Disagree = 6 Disagree = 8 Neutral = 23 Agree = 24 Strongly Agree = 13 | 3.4 (neutral) |
| Accounting educators should be actively involved in a professional organization (e.g., serve on boards, committees, etc.) (72) | Strongly Disagree = 4 Disagree = 1 Neutral = 19 Agree = 33 Strongly Agree = 15 | 3.8 (agree) |
| Professional organizations such as the AICPA and the NYSSCPA have lost their significance to accounting educators (74) | Strongly Disagree = 9 Disagree = 14 Neutral = 21 Agree = 19 Strongly Agree = 11 | 3.1 (neutral) |
| Being an active member of a professional organization provides a good role model for students (74) | Strongly Disagree = 3 Disagree = 2 Neutral = 20 Agree = 31 Strongly Agree = 18 | 3.8 (agree) |
| Accounting educators are better served by belonging to a professional organization such as the American Accounting Association (73) | Strongly Disagree = 5 Disagree = 9 Neutral = 25 Agree = 20 Strongly Agree = 14 | 3.4 (neutral) |

*() denotes number of responses

Table 4: Opinions on Professional Organization Membership by Rank

| Question | Instructor/ Lecturer (n=4) | Assistant Professor (n=17) | Associate Professor (n=30) | Professor (n=22) |
|--|---|---|---|-----------------------------|
| Belonging to a professional organization is important for accounting educators | 4.5 | 3.8 | 3.9 | 3.7 |
| Belonging to a professional organization enhances the opportunity to interact with accounting professionals | 4.3 | 4.1 | 3.9 | 3.9 |
| The benefits of membership in a professional organization outweigh the cost | 3.6 | 3.3 | 3.3 | 3.5 |
| Accounting educators should be actively involved in a professional organization (e.g., serve on boards, committees, etc.) | 3.5 | 3.6 | 3.7 | 3.9 |
| Professional organizations such as the AICPA and the NYSSCPA have lost their significance to accounting educators | 2.3 | 2.9 | 3.2 | 3.4 |
| Being an active member of a professional organization provides a good role model for students | 3.8 | 3.6 | 3.8 | 4.0 |
| Accounting educators are better served by belonging to a professional organization such as the American Accounting Association | 3.0 | 3.8 (n=16) | 3.1 | 3.6 |

Table 5: Opinions on Professional Organization Membership by Degree

| Question | Masters (n=22) | Ph.D. (n=48) | Other (e.g., J.D.) (n=4) |
|--|---------------------------|-------------------------|---|
| Belonging to a professional organization is important for accounting educators | 3.9 | 3.9 | 3.5 |
| Belonging to a professional organization enhances the opportunity to interact with accounting professionals | 3.9 | 4.0 | 4.0 |
| The benefits of membership in a professional organization outweigh the cost | 3.3 | 3.5 | 2.8 |
| Accounting educators should be actively involved in a professional organization (e.g., serve on boards, committees, etc.) | 3.4 | 3.9 (n=47) | 3.8 |
| Professional organizations such as the AICPA and the NYSSCPA have lost their significance to accounting educators | 3.0 | 3.2 | 3.0 |
| Being an active member of a professional organization provides a good role model for students | 3.7 | 3.9 | 3.3 |
| Accounting educators are better served by belonging to a professional organization such as the American Accounting Association | 2.8 | 3.6 | 3.7 (n=3) |

Table 6: Opinions on Professional Organization Membership by CPA

| Question | CPA (n=51) | Not a CPA (n=23) |
|--|-----------------------|-----------------------------|
| Belonging to a professional organization is important for accounting educators | 3.8 | 4.0 |
| Belonging to a professional organization enhances the opportunity to interact with accounting professionals | 3.8 | 4.2 |
| The benefits of membership in a professional organization outweigh the cost | 3.3 | 3.6 |
| Accounting educators should be actively involved in a professional organization (e.g., serve on boards, committees, etc.) | 3.6 (n=49) | 4.0 |
| Professional organizations such as the AICPA and the NYSSCPA have lost their significance to accounting educators | 3.2 | 2.9 |
| Being an active member of a professional organization provides a good role model for students | 3.8 | 3.7 |
| Accounting educators are better served by belonging to a professional organization such as the American Accounting Association | 3.3 | 3.6 |

**Table 7: Opinions on Professional Organization Membership by
Years in Education**

| Question | 0-7 (n=6) | 8-15 (n=5) | 16-25 (n=27) | Over 25 (n=33) |
|--|----------------------|-----------------------|-------------------------|---------------------------|
| Belonging to a professional organization is important for accounting educators | 4.0 | 4.4 | 3.7 | 3.9 |
| Belonging to a professional organization enhances the opportunity to interact with accounting professionals | 4.2 | 4.2 | 3.9 | 3.9 |
| The benefits of membership in a professional organization outweigh the cost | 3.3 | 3.8 | 3.3 | 3.4 |
| Accounting educators should be actively involved in a professional organization (e.g., serve on boards, committees, etc.) | 3.3 | 4.0 | 3.6 (n=26) | 3.9 (n=32) |
| Professional organizations such as the AICPA and the NYSSCPA have lost their significance to accounting educators | 2.7 | 2.8 | 2.9 | 3.6 |
| Being an active member of a professional organization provides a good role model for students | 3.3 | 4.2 | 3.8 | 3.8 |
| Accounting educators are better served by belonging to a professional organization such as the American Accounting Association | 3.2 | 4.0 (n=4) | 3.2 | 3.6 |