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Main article

Knowing one's place: The distribution of new accounting academics into a segmented labor market

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ABSTRACT

New academic accountants tend to believe that there is a singular academic labor market that will receive them as they approach the completion of their doctoral programs. In such a world, the caliber of their ideas would be judged according to their ability to make a contribution to the knowledge of discipline. However, past research suggests that a prestige structure exists for doctoral programs such that a candidate's ability to be placed at a school is a function of his/her doctoral programs position in that hierarchy. In this world, limits exist upon possible placement for most candidates such that the caliber of their work will not be a determinative factor in their placement. Various divisions of the doctoral schools in accounting show that movement to higher groups is difficult for all groups. The higher-tier schools are more able to place their graduates in the same tier. Falls to lower tiers are especially likely for the graduates of the lower prestige groups of doctoral schools. This paper seeks to help participants in the labor market, doctoral candidates and those that hire them, obtain a more informed appreciation for their realistic prospects. In this way, an achievable expectation should lead to more efficient placement behavior.

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1. The distribution of new accounting academics: one labor market or several?

One of the greatest mysteries in academic accounting pertains to the job market for terminally qualified candidates for faculty positions. Who gets offers at what school seems to be related to a large variety of factors, only some of which relate to the attributes of the specific candidates. Understanding market structure is important so that unrealistic expectations do not lead to inefficient behavior and diminished enthusiasm to join the community. How the labor market works is also important to all of those involved in the process of recruiting new faculty and helping place them in suitable academic appointments.

At first glance, progress in this area would seem to depend upon the views of market participants and therefore would seem to call for the solicitation of their opinions. In fact, this type of work has a legacy and continues to be done (Ostrowski, 1986; Hunt, Eaton, & Reinstein, 2009). However, such methods are incapable of exposing the nature of opportunities that are presented. How individuals pick among their choices does not reveal why such alternatives exist, and why others have a different set from which they select. A turn toward the archival record of successful placements is needed if the patterns of possibility are to be revealed.

The limited work that has been done on the labor market for academic accountants suggests that some divisions among doctoral schools might provide incremental understanding. However, all of this work relates to placements made long ago, and therefore might not be descriptive of current realities. Much has transpired in the accounting discipline in the last two decades. For example, doctoral student production has not been able to keep pace with the rates observed during the 1980s. Demand for the available candidates, although subject to some down years, has remained strong. As a result of these trends, starting compensation packages have escalated considerably. New doctoral programs have started and some established ones have become inactive. All these reasons, as well as others, suggest that a description of placement possibilities may have changed in material ways.

This paper proposes that the placement of a doctoral student is indicative of a structured relationship of institutional prestige. If it is generally true that schools recruit assistant professors from schools that they respect and admire, a status hierarchy can be said to exist that describes the possibilities of placement. Using the entire population of placements from 1970 to 2009, this research groups doctoral programs into tiers that make the existence of multiple placement markets manifest. The analysis indicates that the tiers that are created make visible the placement patterns that suggest varying institutional ability to preserve graduates in their tier, or to result in the lower-level placement of graduates.

The remainder of this paper is organized into four subsequent sections. The first section reviews the most relevant literature. This effort is not done for the purpose of stating hypotheses but instead to illustrate the consistency of this paper's description of the labor market with previous studies. A second section describes the methodology. The third section contains the results. The final section discusses the findings, identifies limitations, and provides ideas for future research.

2. A limited literature review

When McGee (1971) asserted that it was impossible to underestimate the importance of institutional prestige as a force in the academy, no study of this element had been performed for academic accounting. Although much has changed in this discipline since that time, the proposition that all schools are not equal has become more recognized in its many permutations. The placement of doctoral students represents perhaps the clearest opportunity to view the operation of this social variable.

Early studies of personnel movements began to recognize the existence of a select group of schools. Nikolai and Bazley (1977) and Bazley and Nikolai (1975) nominate a set of 20 schools that appeared to swap personnel. These studies were limited by the *ad hoc* nature of the identification of the group of schools, and by the fact that personnel exchanges were only considered in the binary fashion that distinguished the in-group and out-group movements of new faculty.

Fogarty and Saftner (1993) extended the placement analysis to all doctoral programs in the accounting discipline by reasoning that the elite-versus-others view was an unnecessarily primitive conception. Clearly, non-elites did not perceive themselves to be in an undifferentiated second class. More likely, non-elite schools understood their prestige to be better than some schools and not as

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