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Managing in a Culture of Debate: Enhancing Administrative Effectiveness through Procedural Fairness

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ABSTRACT

The contestability of ideas is at the heart of a healthy academic institution. As a result, administrators face the challenge of making and implementing difficult decisions in an environment that is designed to explicitly create thoughtful discord. We argue that procedural fairness – explaining how and why important decisions are made – is an important tool for academic administrators to utilize in order to successfully manage in this arena. We present four brief cases that showcase the benefits of utilizing procedural fairness and the costs of ignoring it.

Universities are complex institutions by design. As noted by Weick and colleagues (Orton and Weick, 1990; Weick, 1976), universities are loosely coupled systems often lacking in coordination and clear rules and regulations for action, in part, to promote individual freedom of thought. To achieve this, organizational structures (e.g., tenure) are intentionally designed to promote an environment free of conceptual constraint.

This "loose coupling" in academia contributes to a contestability of goals and objectives (Weick, 1976). Even when goals and objectives can be clearly articulated (e.g., the predominance of teaching over research or vice versa), debate remains concerning the appropriate measures of agreed upon outcomes. How does one quantify successful teaching or research, for example?

When things are highly contestable, some type of structure emerges to fill the void (Pfeffer, 1992). Often, political maneuvering becomes the mechanism by which the outcomes of contests for resources and the like are determined. In essence, politics becomes the organizing structure in the absence of clearly articulated rules and regulations to the contrary (Pfeffer and Fong, 2005).

Some level of politicking is inevitable and not necessarily problematic. However, in the absence of clear organizational goals and objectives, the pursuit of individual goals and objectives become increasingly prevalent (Pfeffer, 1992, Pfeffer and Fong, 2005). Individuals are free and indeed encouraged to present their own perceptions and mental models of how the university should operate (Gappa, Austin and Trice, 2007; Rowley and Sherman 2003).

The contestability of ideas is at the heart of a healthy academic institution. The vitality of debate around new ideas is at the essence of what distinguishes the university from trade schools. Significant challenges emerge, however, when certain decisions need to be made concerning the administration of the institutions. As a result, academic administrators often find themselves in the unenviable position of needing to make tough decisions in an environment explicitly designed to create thoughtful discord (Bennett, 1998; Kezar and Eckel, 2004).

So how does the academic administrator operate effectively in such an environment? Command and control structures are counter to the very nature of intellectual vitality (Wheatley, 1997) and their use is likely to be ineffective at best and most likely destructive to the overall health of

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the organization. What's needed is a mechanism capable of reducing contestability without damaging the vitality of debate. We argue that procedural fairness (Brockner, 2006; Colquitt, Noe and Jackson, 2002; Greenberg and Colquitt, 2013) introduces just such a structure and, as such, is an important tool for the academic administrator interested making tough decisions while, at the same time, maintaining the intellectual vibrancy of the institution.

Fairness and Equity in University Settings

Procedural fairness, at its core, is about explaining how and why important decisions are made. In all organizations, including higher education institutions, perceptions of procedural fairness typically have three primary drivers: that employee views are given significant consideration; that the decision maker clearly and transparently communicates the decision process and rationale; and that the personal biases of the decision maker are minimized and reasonable and "objective" criteria are used. (Brockner, 2006, Greenberg & Colquitt, 2013).

Most discussions about fairness in an academic setting focus on "distributive fairness," or the outcomes (e.g. salary, teaching loads, service loads, etc.) provided by the employer (Ambrose, Arnaud, Greenberg, and Colquitt, 2005). The problem with distributive fairness as a structural mechanism in academia is that it doesn't reduce contestability. Faculty at institutions large and small regularly debate departmental and university differences regarding teaching loads, research expectations and, especially, salary. For instance, a university might find a marketing professor upset that he teaches one more course per semester than the biology professor; the biology professor upset that outside grants are used as a key criteria in her evaluation but not for the political science professor, and the political science professor upset that she makes considerably less than a marketing professor.

Academic administrators (especially department heads) often have very little control over these outcomes, even for those who have performed especially well (Brown and Moshavi, 2002). In addition, even in situations where there is some ability to influence outcomes for an employee in a positive manner (e.g. reduce someone's teaching load), equity theory (Adams, 1963; Greenberg, 1988) suggests that other employees will likely then perceive inequity. The reason – people assess distributive fairness by comparing themselves to relevant others (Adams, 1963).

Procedural fairness, on the other hand, has the potential to mitigate contestability. Procedural fairness is important in a highly politicized environment because it provides a sense of structure and clarity for decisions that does not otherwise exist. It suggests a method to the madness, the answer to why certain decisions were made. More importantly, it creates a structure for decision making that is independent of the actual decision (Brockner, 2006). As such, contestability around individual decisions is reduced.

Two perspectives provide insight into this. First, in academic settings, information asymmetry is common (Lane and Kivisto, 2008) with administrators aware of operational information that faculty and staff are not. Communication of this is often uneven or lacking and people respond to the lack of information by filling in the blanks (Gomez-Mejia and Balkin, 1992). Taking the time to explain the process for determining outcomes such as raises, teaching load differentials, or program budgetary reductions, for instance, can reduce uncertainty.

Second, the literature on psychological contracts in higher education suggests that procedural fairness may be an effective mechanism for reducing contestability. Psychological contracts are viewed as a set of unwritten, reciprocal expectations between exchange partners with repect to the condition of their relationship (Rousseau, 1996). Psychological contracts in academia focus to a large extent on the idea of autonomy (Raelin, 1995), where faculty are expected to self-manage their teaching and research as well as participate in shared governance (Kezar and Eckel, 2004). Research indicates that administrators are responsible for managing two facets of autonomy – administrative autonomy and operational autonomy (Raelin, 1995). Administrative autonomy involves clarifying tasks and providing resources to support faculty. Operational autonomy focuses on stimulating self-management capabilities (Bennett, 1998; Raelin, 1995). To support this management of autonomy, faculty have come to expect fairiness, rapport and approachability – all key components of procedural fairness (Herriot, Manning and Kidd, 1997).

Despite these indicators suggesting that procedural fairness has the potential to be an important administrative tool, significant evidence suggests it is often not used by managers (Brockner, 2006), especially in academia (Brown and Moshavi, 2002). We believe there are three primary reasons why academic administrators underutilize this tool: policies that inhibit its use, conflict avoidance and benign neglect.

Inhibiting Policies. Paradoxically, faculty and administrative governing bodies (such as a faculty senate, deans' council) that prescribe specific procedures (around such issues as when and how student evaluations of teaching are administered, curriculum approval criteria, or even faculty grievances) may actually inhibit the use of procedural fairness, These policies may create a false sense that procedural fairness is already in place and perhaps even already "over-done" by the university. As a result, academic administrators may be inclined to exercise authority without explanation in these non-prescribed arenas, in effect "overcorrecting" and missing opportunities to display procedural fairness

Conflict avoidance. It is well-documented that avoidance can be a common managerial approach to dealing with conflict (Leung, 1988, Tjosvold and Sun, 2002). While there are conditions where conflict avoidance makes sense (like when a cooling off period is needed), it limits the use of procedural fairness. In academia, research suggests that administrators (esp. department chairs) often feel a sense of powerlessness and avoid conflict and therefore don't share information to avoid having battles (Bennet, 1998; Hickson and Stacks, 1992).

Benign neglect. There's no evidence that academic administrators are inherently resistant to procedural fairness. They may even see it as appropriate and beneficial. However, they fail to include the practice of procedural fairness in the day to day chaos of their positions primarily based on time constraints. They assume that such processes will be time consuming (Brockner, 2006) and often fail to account for the increased work load associated with not following procedural fairness norms. The lack of norms creates more fires that demand more attention of the academic administrator, thereby making it even more difficult to take the time to follow procedural fairness norms. In short, there are start- up costs (time and energy) associated with these norms that don't get attention due to the administrative demands of the job.

Procedural Fairness in Action

In order for academic administrators to better understand the importance of procedural fairness, we present four brief cases; the first two show the benefits of utilizing procedural fairness and last two show the costs of ignoring it. For each case, the three key drivers of procedural fairness—that employee views are given significant consideration; that the decision maker clearly and transparently communicates the decision process and rationale; and that the personal biases of the decision maker are minimized and reasonable and "objective" criteria are used – are presented.

Case 1

The Politics of Space: A college was running out of space in its main building. Several buildings just off campus became available for use. The off-site space was usable but not nearly as nice as the main building space. Being out of the main building seemed to carry a fairly strong negative stigma. The Dean and Associate Dean had to determine who was going to be moved to this less desirable space.

Employee Views Considered?

Everyone was made aware of the need to grow the school in terms of space and that the school was going to be expanding into another building. Employees (staff and faculty) were not given the option of moving. However, they were given the opportunity to express their concerns and their input was requested concerning necessary modifications to the new space.

Clear Communication of Decision Process and Rationale?

The decision of who moved was based on who had direct contact with undergraduate students. All the programs that did not have direct contact with undergraduate students were moved to the new space. All those that did were kept in the main building. The dean clearly explained why there was a need to expand and why certain offices were being moved and others were not. Schematics of the new offices (with actual room assignments) were developed and posted months in advance of the actual move.

Signaling an Unbiased Decision?

Perceptions of personal biases were minimized since the criteria for the move were quite clear. When a new Associate Dean was established to oversee many of the programs at the new location, his office was immediately located with the off-site groups.

Outcome of Actions

Those moved to new offices still had some concerns about not being in the main building. However, there was no noticeable reduction of productivity. There was a fairly positive culture in the new location and there were no complaints about the injustice of the moves.

Case 2

Replacing a Director: The Director of a master's program resigned to take a position elsewhere. Internal surveys of staff conducted several weeks before this change suggested major concerns with the procedure for hiring and promoting employees. The Associate Dean (supervisor of the director position) launched the new director search with these concerns in mind.

Employee Views Considered?

The program's staff members were informed of the upcoming changes and asked for their thoughts concerning

the needed skills of the new director. They were involved in interviewing candidates for the position and debriefed by the Associate Dean after the interviews. Once it was clear that an internal candidate would be interviewed for the position, the current supervisor of the person interviewed for the position was notified in advanced and asked for his feedback. He was made aware that we would be offering the position to the internal candidate before it was actually made and was directly involved in the discussion concerning transition.

Clear Communication of Decision Processes and Rationale?

The opening of the position was announced at a semi-annual staff/admin meeting. This was the first time such an announcement had been made at one of these meetings. Anyone interested was encouraged to apply. All candidates were asked to send their information through HR. The Associate Dean met in advance with each of the internal candidates (total of five) that expressed an interest in the position. During the meetings, he explained the key criteria and process that would be used when reviewing candidates for the new director position.

Signaling an unbiased decision?

Each internal candidate that was not given an interview was informed in person concerning the characteristics of the finalists, why they did not get an interview, and what they would need to do to make themselves a stronger candidate moving forward. Staff members were given advance notice of the final decision.

Outcome of Actions

Everyone seemed pleased with the new appointment. Several people went out of their way to say thank you to the associate dean for the handling of the position. Everyone was supportive of the new director. There was no noticeable dip in performance for those not chosen for the position. Some looked to take on even bigger roles to further their development.

Case 3

New Position Creation: A school was expanding significantly with the addition of new centers of excellence. One center director, a faculty member, was given permission by the dean to add a second faculty member as an associate director, given increasing demands on the center. The center director asked at a faculty meeting for those interested to apply to him directly.

Employee Views Considered?

When ultimately making the appointment, the director made a unilateral decision without talking to other center directors or involving the two staff members in the center. The only other person involved in the discussion was the dean. The dean (and the center director) did not discuss the appointment with the department chairs that were likely to be affected if one of their faculty were put in this position.

Clear Communication of Decision Processes and Rationale?

Two interviews were held for the position but only the two individuals involved with the interviews were even aware that they were being interviewed for the position. The center director was the only person involved in the interviews. The person chosen had a very friendly relationship with the director. The appointment was announced with no explanation as to why this person was chosen over other candidates.

Signaling an Unbiased Decision?:

An announcement was made concerning the new appointment. No one other than the candidate chosen for the position and the dean were given advanced notice of the appointment. The management area chair (who had to now cover additional classes with the half-time loss of a faculty member) was particularly surprised by the outcome. There was little information as to why this person was chosen for the position. No information was given to the person NOT chosen for the position.

Outcome of Actions

The new associate director had some ongoing battles with center staff and had difficulties establishing develop a strong working relationship with the associate dean (who was upset that she was not consulted or informed in advance of the appointment). He eventually developed better relationships, but it took a number of months.

Case 4

Research Productivity: A new dean was concerned about the research productivity of his faculty. The school had a 'pay for publication' program that seemed to reward volume over quality. There was a large list of 'top ranked' journals and the payouts for lower tiered journals were not significantly different from the payouts for highly ranked journals. The dean decided it was time to eliminate the 'pay for publication' program and redo the list of journal rankings (which would still be used for promotion and tenure and annual raise considerations).

Employee Views Considered?

The dean eliminated the old 'pay for publication' program after a brief discussion in one faculty meeting. He alone created a new list of journal rankings. He requested feedback on the list but no mechanism was put in place to get the feedback. Those concerned needed to contact him directly. Those with the strongest opinions were heard (speaking up in faculty meeting) but there was no other active solicitation of feedback from the faculty.

Clear Communication of Decision Processes and Rationale?

The Dean created a new list of journal rankings and sent this out to the faculty. Little information was given to how the list was created. The faculty were told that the list was based on review of other school lists. They were told what schools were used to create the list but there was no discussion of how these schools were chosen. The old research bonus program was immediately cancelled. The new list was sent out and feedback was requested. However, given the elimination of the old program, everyone assumed the new list was to be implemented immediately. No information was given to the contrary.

Signaling an Unbiased Decision?

The dean requested feedback but no mechanism was put in place to receive the feedback. The dean's travel schedule complicated the issue. There was no follow-up communication concerning the list for several months after the list was released.

Outcome of Actions

Faculty were immediately upset by the outcome. Even those in support of the change (top researching junior faculty) were frustrated by the process. The new list was eventually pushed aside. The dean scheduled lunches with faculty to discuss their concerns. Ultimately, conversation concerning the list mostly dissipated. A new journal ranking list never did emerge.

Conclusion

These four cases provide insight into the power of procedural fairness as an administrative tool in academic institutions. By carefully considering and implementing actions that address each of the three key drivers —that employee views are given significant consideration; that the decision maker clearly and transparently communicates the decision process and rationale; and that the personal biases of the decision maker are minimized and reasonable and "objective" criteria are used – department chairs, deans and other administrators can move their organizations forward while still respecting the cultural norms of debate and questioning found in academia.

While procedural fairness may be one of the most accessible managerial tools available to academic administrators, it still requires planning and thought to be used effectively. First, administrators must consider how they will solicit faculty and staff views. Should this be done in writing, in one-on-one conversation, or in a college-wide or departmental faculty meeting? Is there a specific window of time to provide feedback? Similarly, what is the best mode for communicating the decision process? Again, should it be done in writing or might it be more powerful to have a face-to-face discussion. Finally, should administrators involve others in making and communicating a decision. There are times when an administrative "team" (e.g. a department char, an associate dean and a dean) decision can be particularly effective in reducing perceptions of bias and leave colleagues feeling that a just and fair process has transpired.

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Evaluation of the 2014 Best Undergraduate Accounting Programs as Compared to the 2004 Top Undergraduate Accounting Programs

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ABSTRACT

This paper describes and compares the profiles of the top accounting programs in the United States as identified by U.S. News and World Report in 2004 with the profiles of the top accounting programs in the United States as identified by the Accounting Degree Review in 2014. The Accounting Degree Review's list is a weighted average based on the rankings in U.S. News and World Report, Bloomberg Business Week, and Public Accounting Report. A thorough examination of each schools web site has been conducted to gather information concerning the requirements for an undergraduate degree in accounting from two points in time over a ten year span (2004 and 2014). Course descriptions rather than simply course titles have been evaluated for each accounting course included in the business core and requirements of the accounting major. The emphasis of the study is, not only to develop a profile of top programs but also, to determine changes within accounting programs during the period from 2004 to 2014.

Introduction

This study examines the change in requirements to graduate with an undergraduate business degree majoring in accounting in 2004 as compared with requirements in 2014 within the United States. A profile was developed of the top thirty accounting programs as identified by U. S. News & World Report for 2004 and compared with a profile of the top thirty schools as identified in 2014 for the first time by the Accounting Degree Review.

Accounting program rankings by the U. S. News & World Report are based on surveys of deans and senior faculty members from accredited business schools of the Association to Advance Collegiate Schools of Business (AACSB) International (Morse, 2014). Survey respondents appraise the undergraduate business program quality on a scale of 1 (marginal) to 5 (distinguished) for each program with which the respondent is familiar (Morse, 2014). In contrast, accounting program rankings by the Accounting Degree Review are meant to provide a more unbiased and objective ranking of accounting (and finance) degree programs based on the combination of three individual rankings from U.S. News & World Report, Bloomberg Businessweek, and Public Accounting Report. Such factors as reputation, prestige, student evaluations, accreditation, and costs are reassessed by the Accounting Degree Review in developing its rankings. (D. Barizo, 2015). While U. S. News & World Report surveys deans and senior faculty members, the Public Accounting Report utilizes a survey approach which focuses only on opinions from accounting faculty (Public Accounting Report, 2013). Bloomberg Businessweek surveys both senior business majors considering their satisfaction with a program's performance in teaching, academic services, and career support and employers considering which programs produce the highest quality of graduates (Gloeckler, 2013). In addition to the student and employer surveys, Bloomberg Businessweek considers data related to SAT scores, student-faculty ratio, the class size of core business classes, student internship percentages, and other factors related to the Master of Business Administration (MBA) program (Gloeckler, 2013). By utilizing the ratings from all these sources, the Accounting Degree Review list incorporates the subjec-

tive input of deans, faculty, students and employers, as well as objective data.

The information for this paper has been acquired by visiting the web pages for the top 30 undergraduate accounting programs listed in the U.S. New and World Reports for 2004 and the web pages for the 30 best undergraduate accounting programs as listed in Accounting Degree Review for 2014 (first time Accounting Degree Review ranked the best 30). Additionally, each school's catalog web page was visited to gather supplemental information and to review the content of accounting and business courses included in this study. Information in the presented tables show findings from private and public schools as well as Business Accredited (only) and Accounting Accredited schools.

Overview of the Thirty Best Undergraduate Accounting Programs

Although in 2004, there were 30 programs listed, data could only be used for 28 of the programs. Table 1 provides an overview of undergraduate accounting programs for 2004 and 2014. The importance in AACSB accreditation is emphasized by the 21.4% increase in the percentage of programs with AACSB business accreditation over the ten year period (from 78.6% of the programs in 2004 to 100% of the programs in 2014. An undergraduate accounting program cannot have AACSB accounting accreditation unless the program also possesses AACSB business accreditation. In 2004, not all programs had business accreditation; however, the programs that did have business accreditation also possessed accounting accreditation.

The number of public schools (20) remained the same in both rankings. Although the number of private schools is up in 2014, two less schools have usable date in 2004. Table 1 shows graduate accounting education has increased overall at the schools with the best undergraduate accounting programs rankings. This increase is probably a reflection of the growth of the 150 hour requirement for the CPA exam. The major exception to this noted increase is the MBA degree with an accounting concentration. That degree has decreased in popularity while the number of schools offering an MS in Accounting and/or Tax has increased. No growth is reflected in MS degrees in Information Systems or Accounting PhDs.

Table 1 shows a slight decrease in the average number of hours for a business degree over the ten year period, with the maximum number of hours at any top 30 school dropping from 131 to 126 semester hours and the minimum rising from 112 to 118.5 semester hours. During this ten year period, AACSB removed its requirement for half of the courses in a business degree be non-business courses, and state boards of accountancy moved toward the 150 hour requirement for a CPA certificate. The average hours in the accounting major increased from 17.8 to 23.3 semester hours. While the minimum semester hours remained the same at 12 when comparing 2004 and 2014, the maximum semester hours dropped by three hours in 2014. When looking at the Business Core classes, the semester hours increased from 41.1 to 45.8, and the number of semester hours within the business core increased from 5.7 to 9.3 in 2014.

Those accounting program not possessing AACSB accounting accreditation are reflected in Table 2. Five of the programs are private schools and four of the programs are public schools.

Accounting Courses in the Accounting Curriculum

Accounting curriculum requirements shown in Table 3 reflect courses as (1) either part of the business core as a requirement of all business majors or (2) as part of the required accounting major at the school. Courses are listed with the course required most often listed first in the table, followed by the second most often required course. This process continues until accounting courses required by less than four programs are lumped together in the "Other" category. Accounting courses are shown as to the number and type of school requiring the course and the number of semester hours required. Accounting elective (Elective) courses have not been included in this table but are addressed individually in Table 12.

In the top 30 ranked programs, a Bridge Program or Bridge Course is no longer required. When the first introductory accounting course(s) were taught without using debits and credits, this program (or course) was used to insure students were ready for intermediate accounting. Additionally, no programs are in the top 30 which use an integrated approach to teaching accounting. In the typical primary courses in an undergraduate accounting program, a trend has emerged toward requiring more accounting as Table 2 reflected with the average number of semester hours increasing between 2004 and 2014. The only two areas, other than Introductory Accounting which was already required by all schools in 2004, were Analysis of Financial Statements and Advanced Financial Accounting. Analysis of Financial Statement shows the same number of programs requiring the course, but the percentage of programs requiring the course declined due to only 28 programs being analyzed in 2004. Advanced Financial Accounting declined by one less program requiring it in 2014.

Table 1
Overview of the 2004 and 2014's Best Undergraduate Accounting Programs

Data Description	2004		2014	
	Number	Percent	Number	Percent
Schools	28	100%	30	100%
AACSB Accredited–Business	22 / 28	78.6%	30 / 30	100%
AACSB Accredited–Accounting	22 / 28	78.6%	21 / 30	70%
Private	8 / 28	28.6%	10 / 30	33.3%
Public	20 / 28	71.4%	20 / 30	66.7%
Schools Offering an MS in Acct	20 / 28	71.43%	27 / 30	90.0%
Schools Offering an MS in Tax	11 / 28	39.3%	14 / 30	46.7%
Schools Offering MS in Info Sys	1 / 28	3.6%	1 / 30	3.3%
Schools Offering an Acct MBA	14 / 28	50.0%	7 / 30	23.3%
Schools Offering a Joint Degree (Acct)	1 / 28	3.6%	8 / 30	26.7%
Schools Offering a PhD (Accounting)	22 / 28	78.6%	22 / 30	73.3%
Average Semester Hours for a BS Degree	121.8		121.4	
Minimum Semester Hours for a BS Degree	112		118.5	
Maximum Semester Hours for a BS Degree	131		126	
Average Semester Hours in the Acct Major	17.8		23.3	
Minimum Semester Hours in Acct Major	12		12	
Maximum Semester Hours in Acct Major	33		30	
Average Semester Hours in Business Core	41.1		45.8	
Average Semester Hours of Acct in Business Core	5.7		9.3	

Table 2
2014 Non-Accounting Accredited AACSB Undergraduate Accounting Programs

Rank	School	Public/Private
6	The University of Pennsylvania	Private
14	New York University	Private
18	The Pennsylvania State University	Public
21	University of Michigan	Public
22	University of California, Berkeley	Public
23	Cornell University	Private
24	The University of North Carolina at Chapel Hill	Public
25	Southern Methodist University	Private
27	Boston College	Private

Introductory Accounting

A summary of how the first course of accounting is covered in the top 30 accounting programs is shown in Table 4, "Introductory Accounting Course(s) Overview." Schools referring to the first introductory course as Principles of Accounting are not separated from schools naming the first course as Fundamentals of Accounting. Classification of courses as Principles of Accounting or Financial/Managerial accounting was based upon a review of catalog descriptions of each programs introductory accounting course. Principles of Accounting indicates that, rather than separating financial accounting and managerial accounting into two

Table 3
Core Accounting Curriculum Overview

Categories	2004		2014	
	Number	Percent	Number	Percent
Introductory Accounting (Number of Schools)	28	100.0	30	100.0
Introductory (Avg. Hrs Required)	5.7		6	
Bridge Program (Number of Schools)	2 / 28	7.1	0 / 30	0
Bridge Program (Avg. Hrs Required)	1			
Integrated Program (Number of Schools)	1 / 28	3.6	0 / 30	0
Integrated Program (Avg. Hrs Required)	16			
Intermediate (Number of Schools)	26 / 28	92.9	29 / 30	96.7
Intermediate (Avg. Hrs Required)	5.9		6.1	
Tax (Number of Schools)	24 / 28	85.7	27 / 30	90.0
Tax (Avg. Hrs Required)	3.2		3.1	
Cost/Managerial (Number of Schools)	22 / 28	78.6	24 / 30	80.0
Cost/Managerial (Avg. Hrs Required)	3		3	
Auditing (Number of Schools)	21 / 28	75	23 / 30	76.7
Auditing (Avg. Hrs Required)	3.3		3.2	
AIS (Number of Schools)	16 / 28	57.1	18 / 30	60.0
AIS (Avg. Hrs Required)	3.3		3.3	
Analysis of FS (Number of Schools)	6 / 28	21.4	6 / 30	20.0
Analysis of FS (Avg. Hrs Required)	3		3	
Advanced Financial (Number of Schools)	5 / 28	17.9	4 / 30	13.3
Advanced Financial (Avg. Hrs Required)	2.9		3.3	
Other (Number of Schools)	24 / 28	85.7	30 / 30	100.0
Other (Avg. Hrs Required)	6.5		7.7	

separate courses, the first required course covers a portion of the financial accounting required in the program and the second course completes the study of financial accounting, at the introductory level, in the first portion of the second course. The remainder of the second principles course is devoted to the study of managerial accounting.

From 2004 to 2014, Table 4 indicates little change in how introductory accounting is taught with over 80% of the programs teaching it as a Financial Accounting/Managerial Accounting course split.

Intermediate Accounting

Table 5 shows two schools did not require intermediate accounting in 2004, and one school did not require it in 2014. In 2004, one of the accounting programs used an integrated approach, and one school did not require the course. Although in 2014 one program did not require intermediate accounting, the course is one of several accounting elective courses in that program that could have been chosen for a business degree. In Table 5, intermediate accounting is classified based on how the course or courses is taught. Courses were categorized as either "Intermediate" or as "Financial Reporting & Analysis." Intermediate refers to the traditional approach of teaching intermediate. In this approach a text book is used and problems assigned from the chapters covered. Financial Reporting & Analysis refers to using the Accounting Codification and case studies to teach intermediate accounting. At least one intermediate course is required by 29 of the programs; however, a second course in intermediate accounting is required by 25 schools. Although the traditional approach to teaching intermediate is the most common approach to teaching the first course in intermediate for the 30 top programs, the table reveals that several schools using the traditional approach switch to the case approach in the second course in 2004 as well as 2014. Notice the number of schools requiring "Intermediate 2" is less than the number of schools requiring "Intermediate 1", and at the same time the number of schools requiring "Financial & Reporting Analysis 2" is greater than the number of schools requiring "Financial & Reporting Analysis 1." This switch accounts for more programs requiring the case approach for the second course than the first course. A third course in intermediate accounting, all of which are taught using the traditional approach, is required at only two schools which is a decline from four schools in 2014. Both of those schools requiring it in 2014 are public and have AACSB accounting accreditation. The catalog description of any school requiring a third course has been examined to ensure it is actually intermediate and not advanced accounting. Any course consisting of primarily advanced accounting textbook topics was counted as an advanced accounting course.

Federal Income Tax

Table 7 shows a tax course is required in 90% of the top 30 accounting programs in 2014 up slightly from 2004. No program required more than one tax course and the number of semester hours for the course ranged from two to four semester hours. In six of the 27 programs in 2014, the course is based on individual income tax which is an increase of approximately 10% compared to 2004. In 2014, no programs required a course in primarily corporate income tax. Five of the schools have a course that

Table 4
Introductory Accounting Course(s) Overview

Introduction to Accounting	2004		2014	
	Number	Percent	Number	Percent
Requiring Courses in Principles of Accounting	28	100.0	30	100.0
Average Hrs Required in Principles of Accounting	5.7		6	
Schools Requiring Accounting Principles I	2 / 28	7.1	3 / 30	10.0
Schools Requiring Accounting Principles II	2 / 28	7.1	3 / 30	10.0
Schools Requiring Survey of Accounting	2 / 28	7.1	2 / 30	6.7
Schools Requiring Financial Accounting	24 / 28	85.7	25 / 30	83.3
Schools Requiring Managerial Accounting	20 / 28	71.4	25 / 30	83.3

Table 5
Intermediate Accounting Course(s) Overview

Intermediate Accounting	2004		2014	
	Number	Percent	Number	Percent
Schools Requiring Courses in Intermediate	26 / 28	92.9	29 / 30	96.7
Average Hours Required in Intermediate	5.9		6.1	
Schools Requiring Intermediate 1	15 / 28	53.6	20 / 30	66.7
Schools Requiring Intermediate 2	12 / 28	42.9	15 / 30	50.0
Schools Requiring Intermediate 3	4 / 28	14.3	2 / 30	6.7
Schools Req Fin Reporting & Analysis I	9 / 28	32.1	9 / 30	30.0
Schools Req Fin Reporting & Analysis 2	9 / 28	32.1	10 / 30	33.3

Table 6
Tax Accounting Course(s) Overview

Tax Accounting	2004		2014	
	Number	Percent	Number	Percent
Schools Requiring Courses in Tax	24 / 28	85.7	27 / 30	90
Average Hrs Required in Tax	3.2		3.1	
Schools Requiring Individual Tax	3 / 28	10.7	6 / 30	20
Schools Requiring Corporate Tax	1 / 28	3.6	0 / 30	0
Schools Requiring Ind & Corp Tax	0 / 28		5 / 30	16.7
Schools Requiring Tax & Bus Dec.	21 / 28	75.0	16 / 30	53.3

is part and part corporate income tax in 2014 while there were no schools requiring it in this format in 2004. In the remaining schools requiring a tax course, the course is based upon tax and business decisions. While a 21.7% decrease occurred (from 75% in 2004 to 53.3% in 2014), this trend of requiring a course of individual tax and/or a combination of individual / business tax decisions is still the way the majority of the schools teach the course.

Cost/Managerial Accounting

From 2004 to 2014, Table 7 shows little change in how Cost/Managerial Accounting is taught. If data from all 30 schools had been useable in 2004, no change may have been discernible since only two schools had differences reflected in the table.

Auditing

When comparing the Auditing requirement in 2004 with 2014, the noticeable change shown in Table 8 is some schools now requiring Internal Auditing rather than Financial Auditing. In 2014, a two semester hour course in financial auditing in addition to a two semester hour course in internal auditing is required. One school required in 2014 only internal auditing, and 21 of the schools require a financial auditing course. For reporting purposes, Table 8 combines both of the two semester hour auditing courses into one, four hour semester course for determining Average Semester Hours Required in Auditing.

Accounting Information Systems

In 2004, Accounting Information Systems is a required course in 16 of the 28 programs examined. Fifteen of those programs required a course titled Accounting Information. One of the 15 programs required a second course in Accounting Information Systems, and one program required a second course in Information Systems Security. The one program not requiring a course with the name "Accounting Information Systems" required a course in Information Technology. Table 9 shows the topic of accounting information systems is required in 18 of the top 2014 accounting programs. Sixteen of the schools show the course as Accounting Information Systems. At one school, the course is titled Business Process Analysis, and the remaining school, titles it as Enterprise Process Analysis and Design. The most frequently used phrases in the course descriptions are "internal controls", mentioned by 14 schools, and "business processes" or "transaction cycles", mentioned by 12 programs.

Analysis of Financial Statements

In the top 30 accounting programs, Analysis of Financial Statements is required by six schools both in 2004 and 2014 as shown in Table 10. The course offered is a three hour semester course at all schools.

Advanced Financial Accounting

In 2014, Table 11 shows that only four schools require Advanced Financial Accounting, compared to five school in 2004. An examination of the Catalog descriptions of all courses indicated the primary topic common to all these courses is Business Combinations. Although a slight decline in the number of programs requiring Advance exists, Table 12 reveals that no school offered it as an accounting elective in 2004; however, in 2014, two schools were offering it as an elective.

Table 7
Cost/Managerial Accounting Course(s) Overview

Cost/Managerial Accounting	2004		2014	
	Number	Percent	Number	Percent
Schools Requiring Courses	22 / 28	78.6	24 / 30	80.0
Average Hrs Required	3.0		3.0	

Table 8
Auditing Course(s) Overview

Auditing	2004		2014	
	Number	Percent	Number	Percent
Schools Requiring Courses in Auditing	21 / 28	75.0	23 / 30	76.7
Average Hrs Required in Auditing	3.3		3.2	
Schools Requiring Financial Auditing	21 / 28	75	22 / 30	73.3
Schools Requiring Internal Auditing	0 / 28	0	2 / 30	6.7

Table 9
Accounting Information Systems Course(s) Overview

Accounting Information Systems (AIS)	2004		2014	
	Number	Percent	Number	Percent
Schools Requiring Courses in AIS	16 / 28	57.1	18 / 30	60.0
Average Semester Hrs Required in AIS	3.3		3.3	
Schools Requiring AIS	15 / 28	57.1	16 / 30	53.3
Schools Requiring Business Process Analysis	0 / 28		1 / 30	3.3
Schools Requiring Enterprise Process Analysis and Design	0 / 28		1 / 30	3.3
Schools Requiring IS Security	1 / 28	3.6	0 / 30	
Schools Requiring Information Technology	1 / 28	3.6	0 / 30	

Table 10
Analysis of Financial Statements Course Overview

Analysis of Financial Statements	2004		2014	
	Number	Percent	Number	Percent
Schools Requiring Courses in Analysis of Financial Statements	6 / 28	21.4	6 / 30	20
Average Hrs Required in Analysis of Financial Statements	3		3	

Table 11
Advanced Financial Accounting Course Overview

Advanced Financial Accounting	2004		2014	
	Number	Percent	Number	Percent
Schools Requiring Courses in Advanced	5 / 28	17.9	4 / 30	13.3
Average Hrs Required in Advanced	2.9		3.3	

Other Courses Required by the Accounting Major

The Overview of Other Required Courses by the Accounting Major, Table 12, shows other courses required for the accounting major outside the business core that are both accounting and non-accounting courses in the 30 top undergraduate accounting programs. Accounting courses are shown only if the number of programs requiring the course is less than four programs. One of the interesting findings is that at the undergraduate level in 2014 none of the 30 best programs required either a Non-Profit/ Governmental course or an Internship course but had in 2004. The courses are available as electives at each school but are not required. In 2014, twelve of the schools required a minimum of one elective accounting course and three other schools required a minimum of one accounting or business elective course; however, in 2004, nine programs required a minimum of one elective accounting course, and three other schools required a minimum of one accounting or business elective course. Of the twelve 2004 schools requiring accounting electives, two schools require three accounting electives compared to one school in 2004, and two schools require two accountings electives compared to four schools in 2004. Of the three 2014 schools requiring an accounting or business elective, two schools require two courses which is the same as in 2004.

Table 12 reveals a decline in schools offering the Uniform Commercial Code as an elective. An examination of the courses composing the Business Core in the top programs reveals in 2004 only four programs were requiring the Uniform Commercial Code, but in 2014 eleven programs were requiring the Uniform Commercial Code in the business core.

Other Required Courses

An Accounting Ethics course is required at only two of the 30 top 2014 accounting programs with both programs being AACSB accounting accredited. None of the accounting programs were requiring ethics in 2004. Eleven other schools required an ethics course as part of the business core. All schools required some business law course in 2004 but one school did not require any in 2014.

Further Study

With the almost universal requirement of 150 hours to sit for the CPA exam, a study including graduate hours could be revealing. In 2014, all but two of the schools studied have graduate accounting master's degrees or MBA's with an accounting emphasis. One of these schools requires 26 upper division hours of accounting in its program. There were three schools not offering graduate work in accounting in 2004. If enough accounting accredited schools without master's programs could be found and analyzed for comparison to the 28 schools on the best 30 undergraduate accounting programs list with master's programs, it would be interesting to compare the Cost, Tax, Auditing, Accounting Information Systems, Non- Profit Accounting, Analysis of Financial Statements, Advanced, and Internship requirements between the two groups of schools.

Table 12
Other Course(s) Required Within the Accounting Major Overview

Schools Requiring	2004		2014	
	Number	Percent	Number	Percent
Other Courses	24 / 28	85.7	30 / 30	100
Average Hours Required in Other Courses	6.5		7.7	
Non Profit/ Governmental Accounting	2 / 28	7.1	0 / 30	
An Internship	1 / 28	3.6	0 / 30	
Business Valuation	1 / 28	3.6	2 / 30	6.7
Advanced Financial Reporting	0 / 28		2 / 30	6.7
International Accounting	0 / 28		2 / 30	6.7
Accounting Ethics	0 / 28		2 / 30	6.7
Research in Accounting	2 / 28	7.1	0 / 30	
Career Planning	7 / 28	25.0	5 / 30	16.7
Uniform Commercial Code	5 / 28	17.9	2 / 30	6.7
Business Communication	3 / 28	10.7	4 / 30	13.3
Portfolio Management	2 / 28	7.1	1 / 30	3.3
Corporate Finance	0 / 28		1 / 30	3.3
Micro Economics	1 / 28	3.6	1 / 30	3.3
Decision Processes	1 / 28	3.6	2 / 30	6.7
Operations Management	0 / 28		1 / 30	3.3
Strategic Management	1 / 28	3.6	5 / 30	16.7
Specialization Outside of Accounting	1 / 28	3.6	2 / 30	6.7
Accounting Electives	9 / 28	32.1	12 / 30	40.0
Average Hours of Accounting Electives	5.3		4.5	
Accounting or Business Electives Hours	3	11.0	3	10

Appendix A
2004 University Web Sites

Name of University	State	University Catalog Web Site
University of Illinois at Urbana-Champaign	Illinois	http://www.business.uiuc.edu/accountancy/
The University of Texas at Austin	Texas	http://www.mccombs.utexas.edu/dept/accounting/
University of Michigan	Michigan	http://www.bus.umich.edu/Academics/Departments/Accounting/
The University of Pennsylvania	Pennsylvania	https://spike.wharton.upenn.edu/ugrprogram/files/handbook_2004.pdf
University of Southern California	California	http://www.marshall.usc.edu/web/Leventhal.cfm?doc_id=2229
Brigham Young University	Utah	http://marriottschool.byu.edu/soais/
New York University	New York	http://www.stern.nyu.edu/acc/
Indiana University Bloomington	Indiana	http://www.indiana.edu/~aisdept/
University of North Carolina–Chapel Hill	North Carolina	http://www.belkcollege.uncc.edu/accounting/index.htm
University of Florida	Florida	http://www.cba.ufl.edu/departments/office/officeInfo.asp?OFFICEID=21
University of Notre Dame	Indiana	http://www.nd.edu/~acctdept/020812/index.html
University of California, Berkeley	California	http://digitalassets.lib.berkeley.edu/generalcatalog/text/2003_2005_courses.pdf
The Ohio State University	Ohio	http://fisher.osu.edu/acctmis/
University of Virginia-McIntire	Virginia	http://www.commerce.virginia.edu/academic_programs/index.html
Wake Forest University	North Carolina	http://www.wfu.edu/calloway/accountancy.html
University of Washington	Washington	http://depts.washington.edu/~acctgweb/
University of Iowa	Iowa	http://www.biz.uiowa.edu/accounting/
University of Georgia	Georgia	http://www.terry.uga.edu/accounting/
The Pennsylvania State University	Pennsylvania	http://www.smeal.psu.edu/acctg/index.html
University of Wisconsin-Madison	Wisconsin	http://www.bus.wisc.edu/departments/acctis.htm
Michigan State University	Michigan	http://www.bus.msu.edu/acc/
Massachusetts Institute of Technology	Massachusetts	http://catalog.mit.edu/archive/0405part_1.pdf
Miami University (Ohio)	Ohio	http://www.sba.muohio.edu/sba_web/Academic_Depts/acc/default.asp
Arizona State University	Arizona	http://wpcarey.asu.edu/acct/
The University of Alabama	Alabama	http://www.cba.ua.edu/accounting/
Northern Illinois University	Illinois	http://www.cob.niu.edu/accy/
University of Minnesota	Minnesota	http://www.carlsonschool.umn.edu/Page1399.aspx
Carnegie Mellon University	Pennsylvania	http://coursecatalog.web.cmu.edu/previous/0406addendum.pdf

Appendix B
2014 University Web Sites

Name of University	State	University Catalog Web Site
Brigham Young University	Utah	http://saas.byu.edu/catalog/2013-2014ucat/
University of Illinois at Urbana-Champaign	Illinois	http://provost.illinois.edu/ProgramsOfStudy/2013/fall/programs/index.html
University of Notre Dame	Indiana	http://registrar.nd.edu/BOI/BOI.php
The University of Texas at Austin	Texas	http://registrar.utexas.edu/catalogs
Indiana University Bloomington	Indiana	http://www.indiana.edu/~bulletin/iub/
The University of Pennsylvania	Pennsylvania	https://spike.wharton.upenn.edu/ugrprogram/advising/concentrations/accounting.cfm
University of Southern California	California	http://catalogue.usc.edu/
Wake Forest University	North Carolina	http://www.wfu.edu/academics/bulletins/
University of Washington	Washington	http://www.washington.edu/students/gencat/degree_programsTOC.html
University of Georgia	Georgia	http://bulletin.uga.edu/
Texas A&M University	Texas	http://catalog.tamu.edu/
Virginia (McIntire)	Virginia	http://records.ureg.virginia.edu/
Michigan State University	Michigan	http://www.reg.msu.edu/AcademicPrograms/
New York University	New York	http://www.stern.nyu.edu/cons/groups/content/documents/webasset/con_039479.pdf
Bentley University	Massachusetts	http://www.bentley.edu/offices/academic-services/core-curriculum
Arizona State University	Arizona	https://catalog.asu.edu/
University of Wisconsin-Madison	Wisconsin	http://www.wisc.edu/academics/catalogs.php
The Pennsylvania State University	Pennsylvania	http://bulletins.psu.edu/bulletins/bluebook/
The Ohio State University	Ohio	http://fisher.osu.edu/undergraduate/academics/
University of Florida	Florida	https://catalog.ufl.edu/ugrad/current/Pages/home.aspx
University of Michigan	Michigan	http://www.bus.umich.edu/pdf/bbabulletin.pdf
University of California, Berkeley	California	http://catalog.berkeley.edu/
Cornell University	New York	http://courses.cornell.edu/content.php?catoid=12&navoid=2382
The University of North Carolina at Chapel Hill	North Carolina	http://www.kenan-flagler.unc.edu/
Southern Methodist University	Texas	http://www.smu.edu/catalogs
University of Missouri	Missouri	http://registrar.missouri.edu/degrees-catalogs/index.php
Boston College	Massachusetts	http://www.bc.edu/offices/stserv/academic/univcat.html
Miami University (Ohio)	Ohio	http://miamioh.edu/academics/bulletin/
Northern Illinois University	Illinois	http://catalog.niu.edu/index.php
The University of Tennessee, Knoxville	Tennessee	http://catalog.utk.edu/

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Defying the Definition of Insanity: Assessing the Robust Nature of University Outreach in the Community using Carnegie Community Engagement Classification and Lynch Outreach Assessment Model (LOAM)

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ABSTRACT

Duplicating processes and procedure with anticipation of deviating outcomes is the defining trait of insanity as attributed to a quote by Albert Einstein. It is the antithesis to innovation, which is what is needed in higher education to create impactful changes in the outreach we should be providing to the community. What is important for those in the area of outreach and engagement at Institutions of Higher Education (IHEs) is to recognize the relationship between policy, economic trends, strategic planning and innovation management. The focus of Outreach and Engagement programs should be to address these "new" scholarships through merging teaching, service, and research. The following article will present current research in the alignment between Carnegie Community Engagement Classification status and the Lynch Outreach Assessment model (LOAM), which assesses whether our system of outreach is effective and robust, and not the "mile wide, inch deep" practices discussed in the work of Rowan (2012). The model potentially provides a basis by which organizations can assess their engagement, develop initiatives to expand or improve it, and benchmark their progress. This article will provide a brief overview of Outreach and Engagement for IHEs, theoretical basis of LOAM, results of the study, and its implications for application.

National Trends

In higher education, there is no longer a luxury of confining programmatic decisions to the national landscape. Thus, we must address the international trends and their impact on national trends. Higher education has become an internationally traded commodity (Altbach, 2015b), and as such students have an increased consumer mindset on what IHEs should provide. Students view higher education now as a means to build their skill sets that strengthen their position within the new economic imperatives of a globally competitive labor market (Altbach, 2015b; Tomlinson, 2012). International trends in massification of higher education, the massive demand for higher education options, have created pressure on IHEs to respond while maintaining the integrity of their academic programs, and also provide non-traditional methods to demonstrate their relevance to a global market. Nearly a generation ago, the conversation revolved the "connections between higher education and the world of work" and the discussion was how IHEs were going to be innovative in their attempts to meet the economic challenges (Teichler, 1999). This same conversation is taking place at water-coolers and in offices of IHE administrators today. The attempt to create innovative programs is still reactionary in nature with the foundation of much of what has been established being rooted in the Triple Helix model of Gibb, Haskins, and Robertson (2012).

The Triple Helix model (figure 1.0) has provided a number of institutions with a conceptual framework to meet the trends in policies that are making access to higher education more enticing for students. Developing partnerships between government, industry, and IHEs to increase the employability of students, both traditional and non-traditional, is the foundation of the Triple Helix model (Gibb, Haskins, & Robertson, 2012). However, the behavioral trends of IHEs have been primarily responsive in nature, responding to the pressures from "power-influencing hierarchies" that have sought to reshape the "nature of higher education" (Bourdieu, 1999; Gibb et al., 2012). Exploring national policy trends, especially those in education, is difficult on account of the tendencies to examine them out of historical context (Rowalle & Lingard, 2008); how-

ever, what can be explored is the impact of generational trends their resulting models like the Triple Helix on concepts of outreach and engagement.

Key Indicators of Outreach and Engagement

Boyer's (1990) redefinition of scholarship to include four components (discovery, integration, application, and teaching) can be used as a scale by which to measure the effectiveness of the Outreach and Engagement initiatives developed through the Triple Helix model. The work of Boyer (1990) in program development is the undergirding that structures its innovation and ultimately success. His work posed the idea to redefine the traditional idea of academic scholarship to include scholarship of discovery, knowledge for knowledge sake; scholarship of integration, providing meaning to isolated facts; scholarship of application, examining how integration is useful; and scholarship of teaching, exploring how to transform and extend the application. The focus of Outreach and Engagement programs should be to address these "new" scholarships through merging teaching, service, and research.

Scholarship of discovery

Defined as the highest, most revered tenet in academe, freedom to inquire and investigate, scholarship of discovery is already deeply embedded in the research institutions across the world. Boyer (1990) articulates that this component of scholarship contributes to the intellectual climate of the IHE, and the "freedom to think freshly" (p.17). It is for this purpose that scholarship of discovery is the foundational components to the Lynch Outreach Assessment model, coupled with the key indicators of outreach and engagement (Hollander, Saltmarsh, & Zlotkowski, 2002). Discovery begins with vision, purpose, and voice, but must be integrated.

Scholarship of Integration

Defined as the credence to developing meaning between individually isolated facts, scholarship of integration, is about making connections. This component is the secondary element by which IHEs evaluate the presence of their outreach. Aligned with components that inquire about outreach in Administrative and Academic leadership, as well as Disciplinary, Departmental and Interdisciplinary policies, scholarship of integration is the system by which

Figure 1
Triple Helix Model
(Gibb, Haskins, & Robertson, 2012, p.13)

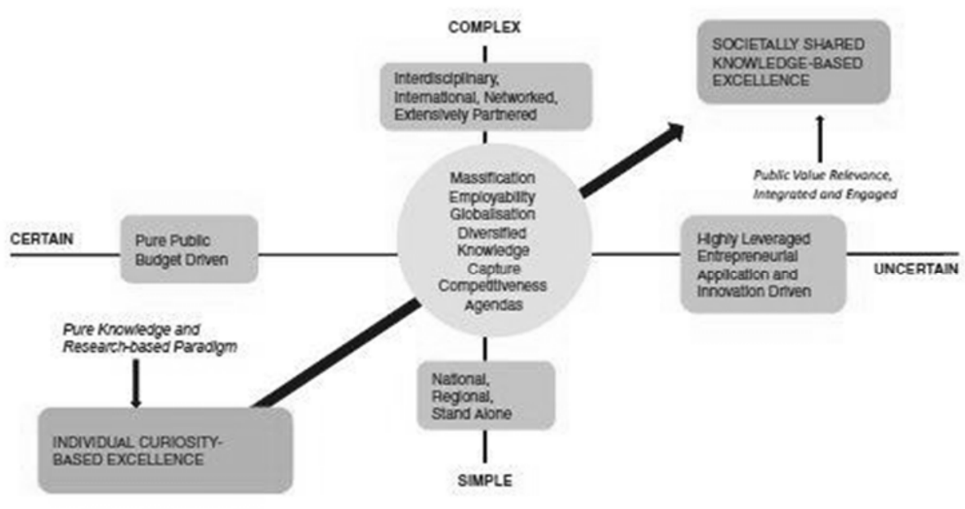


Fig. 2.1 The changing university paradigm

IHEs shape the meaningfulness of their outreach initiatives. The shaping of the value of outreach is then followed by its application.

Scholarship of Application

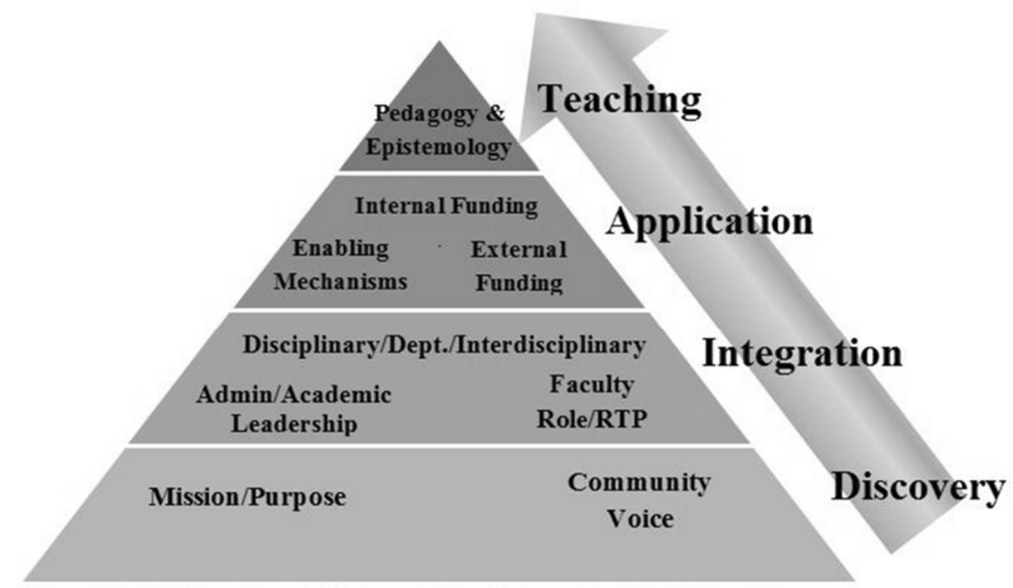
Defined from the context of having the scholar identify the functionality of the knowledge they discovered, application takes integration one step further beyond the theoretical to the functional. This component is the institutional habitus, or structural dispositions and behaviors of the university (Thomas, 2002). How the institution implements the outreach is inadvertently connected to the resources devoted to application either through internal allocation of funding/resources, acquisition of external funding/resources to leverage applications, or the enabling mechanisms involved like offices of Institutional Research, Service Learning, or Grants and Sponsored programming. Scholarship of application is the system by which IHEs organize the resources to enact their outreach.

Scholarship of Teaching

Identified as the component that "educates and entices future scholars," the role of teaching in outreach is the most integral part in that it continues the cycles of embedding outreach into the culture of institution. It is the dynamic endeavor that promotes the application, integration, and discover. The value of the scholarship of teaching in outreach is evidenced in the amount of preparation required to do it effectively. Active teaching requires active engagement with content, people, and stimuli for critical thinking. As a component to a culture of outreach it is impossible to have transformative initiatives that are passively extended to the community. Such is the act of teaching, a non-passive extension of ideas that helps to create new ideas. Each of these scholarships has been used to frame the model developed for this study.

In the model, which is reflective of Bloom's taxonomy having the highest most difficult level of scholarship to attain at its pinnacle (figure 2), reflects how IHE's should be evaluating whether our system of outreach is effective and robust, and not the "mile wide, inch deep" practices discussed in the work of Rowan (2012). The model presents an escalating series of levels of Boyer's (1990) categories

Figure 2
Lynch Outreach Model, Boyer model (1990)
merged with key indicators of outreach and engagement from
Hollander, Salmarsh, & Zlotkowski (2002)



of scholarship with the embedded key indicators of outreach and engagement defined by the work of Hollander, Saltmarsh, and Zlotkowski (2002). There are ten elements identified by Hollander et al., (2002) regarding engagement and outreach: pedagogy and epistemology, faculty development, enabling mechanisms, internal and external resource allocations, faculty roles and rewards, embedded in disciplines, departments, and interdisciplinary, community voice, and support of administrative and academic leadership. Combining Boyer's (1990) and Hollander et al's (2002) concepts creates a new method, Lynch Outreach and Assessment Model (LOAM), by which IHE's can evaluate their levels of engagement toward Carnegie Community Engagement Classification.

Methodology

As a means to provide a scaffolding for IHE's toward Carnegie Community Engagement Classification (CCEC), the current study sought to evaluate the relationship between Boyer's (1990) four scholarships, Hollander et al.'s (2002) key indicators, and the evaluative components on the Carnegie Community Engagement Classification application. Designed as a qualitative study to prevent the multicollinearity issues that would have arisen in a quantitative study between the CCEC application and Hollander's et al's (2002) key indicators, the following research question was used:

> To what extent are the 10 key indicators connected to the four scholarships?

Use of descriptive statistics was used with categorical coding of the CCEC application to the LOAM. Beginning with a strongly defined a priori scheme for codes (Lynch Outreach and Assessment Model, figure 2.0), the questions from the CCEC application were coded based on the content of the question and its alignment with levels of the LOAM. Denzin & Lincoln (2000) outline the use of such qualitative methods for research techniques, and the coding which can descriptively elaborate on trends.

Results

Descriptive statistics demonstrate the frequency of CCEC questions per LOAM levels. Theoretically, the initial level of discovery should represent the broadest base of questions on the CCEC, but numerically they are the least frequent questions (17%) (Table 1.0). Integration, the second category on the LOAM, represents the most frequent theme on the CCEC (36%), with Application, the third level on LOAM, as the third most frequent (26%) on the CCEC. The pinnacle level on the LOAM, Teaching, is the second most frequent (25%) on the CCEC. The structure of these frequencies demonstrates an emphatic significance of Integration of outreach and engagement at IHEs on the Carnegie Community Engagement Classification.

Table 1
Frequency rates of CCEC questions per LOAM level

Lynch Outreach Assessment Model Level	Frequency on CCEC (%)
Discovery	17%
Integration	36%
Application	26%
Teaching	25%

Analysis

In order to answer, "To what extent are the 10 key indicators connected to the four scholarships?" the qualitative coding and resulting rates of frequency were used to determine the relationship. The 10 key indicators developed by Hollander's et al's (2002) theoretically connect to the four key scholarships in the following ways.

Discovery includes indicators related to mission/purpose and community voice. Both were classified as Discovery, on account of language used like, "to what degree can they [community voice] shape institutional involvement to maximize its benefits to the community" (Holland et al., 2002, p.11) or in other words how is community voice used to help shape a university's vision and mission for community engagement. Carnegie Community Engagement Classification application question like, "How is community engagement currently specified as a priority in the institution's mission, vision statement, strategic plan, and accreditation/reaffirmation documents?" (CCEC, 2006, p. 10) aligns with the scholarship of discovery through its line of inquiry about the IHE's mission and vision. In another example CCEC asks,

How have faculty collaborated with community partners to produce scholarly products of benefit to the community that are representative of co-created knowledge between academics and community partners resulting from outreach and partnerships (e.g., technical reports, curriculum, research reports, policy reports, publications, etc.). Provide five examples of faculty scholarship conducted with partners for community benefit or to improve, critique, promote, or reflect on partnerships. Also, describe how this scholarship has been supported since your last classification. (CCEC, 2006, pp.66-67),

This question specifically inquires about the concept of "co-created knowledge" a basic premise of Boyer's (1990) scholarship of discovery.

Integration includes the indicators of administrative and academic leadership, faculty role and rewards in retention, tenure, and promotion, and disciplines, departmental and interdisciplinarity. Each of these particular indicators has embedded components that address the concept of integration. For example, Holland et al. (2002) defines academic and administrative leadership as exhibiting behaviors where they are in the "forefront of institutional transformation that supports civic engagement" (p.11), and questions that support this definition includes "[President] Indicates their perception of where community engagement fits into their leadership of the institution" (CCEC, 2006, p.2). Holland et al.'s (2002) definition for the indicator of faculty role and rewards in RTP, is much more overtly connected to Boyer (1990), "institution reflect the kind of reconsideration of scholarly activity proposed by Ernest Boyer, whereby a scholarship of teaching and a scholarship of engagement are viewed on a par with the scholarship of discovery (Boyer, 1990)?" (pp.10-11). Questions from the CCEC that relate to this indicator include, "Is community engagement rewarded as one form of teaching and learning? Please describe and provide text from faculty handbook (or similar policy document)" (CCEC, 2006, p.34) and "Is community engagement rewarded as one form of scholarship? Please describe and provide text from faculty handbook (or similar policy document)" (CCEC, 2006, p.34). As evidenced through these questions the concept of community engagement being an integral part of the university is through how administration and faculty promote it through their behaviors and scholarship.

The level of Application includes the indicators of enabling mechanisms, and internal and external resource allocation. Holland et al. (2002) defines enabling mechanisms as "visible and easily accessible structures on campus that function both to assist faculty with community-based teaching and learning" (p.10), and the CCEC (2006) application defines enabling mechanisms under the institutional commitment subsection as the infrastructure,

As evidence for your earlier classification, you provided a description of the campus-wide coordinating infrastructure (center, office, etc.) to support and advance community engagement and you reported how it is staffed, how it is funded, and where it reported to. For re-classification, describe what has changed, if anything, with this infrastructure, its mission, staffing, funding, and reporting since the last classification (p.16).

This question in an example as to how questions in the institutional infrastructure subsection of the CCEC application align with the definition of enabling mechanisms and infrastructure as elements of application, the level to which they have been assigned in LOAM.

The highest level of scholarship on the LOAM model is teaching, and the sole indicators associated with that level is pedagogy and epistemology. Holland et al. (2002) define this indicator as "academic commitment to the kind of teaching, learning, and knowledge creation that foster active civic engagement" (p.12). It further describes that "courses with a service-learning or community-based component signify adoption of an engaged pedagogy" (p.12) are visible components of the value of outreach and engagement in the pedagogical framework of the university. Questions that support this level and indicator include inquiries about the number of service learning courses, number of faculty who teach service learning, and for evidence of curriculum activities in which "community engagement is integrated into it" (CCEC, 2006, p.46).

As evidenced through the frequency of the questions per LOAM categories, integration represents the largest category for IHEs with near equal parts of Application and Teaching. This suggests some meaningful implications for IHE's seeking to use the LOAM as a benchmarking evaluative tool prior to their development of a CCEC application.

Implications

Three implications are the result of this study. The first is how the LOAM model can be used to serve as scaffolding to obtain Carnegie Community Engagement Classification. By using LOAM to address which areas are most evident on a campus, then indirectly IHE's can determine which area are least evident. In using the LOAM as a scaffold, then IHE's can potentially bolster the areas of least evidence prior to developing the CCEC application submission. This implication coordinates with the second implication, that LOAM can be used to locate institutional shortcomings in the area of outreach and engagement. Literature indicates three dimensions by which the university serves its community: transferring knowledge (or for the social-constructivist theorists, building of knowledge), vetting and screening instruments for employers, and enhancing "personal and cultural attributes" of the individual (Tomlinson, 2012). These multidimensional characteristics of IHEs for community stakeholders should be done through a process that is strategic, proactive, and harnesses innovation management principles. Using LOAM to identify if an IHE demonstrates any shortcomings in one of the three dimensions can relate specifically back to shortcomings in one of the four scholarships, which can be related to one of the key indicators

within the four scholarship levels. To support these implications for future use, additional studies need to be complete. Particularly, to validate statistically the impact of LOAM as a scaffolding tool, future studies are needed with applications from universities who have not obtained CCEC so as to compare their institutional shortcomings using LOAM.

Conclusion

As globalization profoundly impacts institutions of higher education (IHE's) by commoditizing education in the massification of options for college students, IHEs need to emphasize their connectivity to the global community they serve. Addressing only the national landscape through programmatic decisions will limit the reach of IHEs and subsequently their ability to meet the needs of a diverse student body. As Altbach (2015b) says, higher education has become an internationally traded commodity. Students view higher education as a means to build their skill sets that strengthen their position within the new economic imperatives of a globally competitive labor market (Altbach, 2014a, 2015b; Tomlinson, 2012), therefore IHEs must adapt to being able to provide training and course work that make students globally competitive. The IHEs response to increase training opportunities, while maintaining the integrity of their academic programs, is through the shift toward Outreach and Engagement (O&E).

One such manner in which IHE's can demonstrate their commitment to outreach and engagement is through the acquiring the Carnegie Community Engagement Classification (CCEC), an elective status that was first revealed in 2006. Based on the work of Holland et al. (2002), and Saltmarsh (2015) a comprehensive application was developed to evaluate the presence of 10 key engagement indicators at IHE's. The CCEC application is rooted in the work of Boyer (1990) but not in a manner that directly provides IHEs with a means to benchmark their current state of O&E. The Lynch Outreach Assessment model (LOAM) was developed through qualitative analysis to determine the connection between the CCEC application, Holland's et al. (2002) key indicators, and Boyer's (1990) four areas of scholarship. Implications for use of LOAM potentially provide IHEs the opportunity to assess their current state of progress in eth area of O&E, develop a plan to strength areas of infrequencies, and then improve them before applying for the Carnegie Community Engagement Classification. Using LOAM can be a first step toward innovative curriculum application that proactively addresses the needs of students in the global community.

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International Student Recruitment Techniques: A Preliminary Analysis

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ABSTRACT

Around the world, these educational institutions focus their efforts on recruiting talented students, particularly from foreign countries. However, while well-established universities in developed countries can produce successful international recruitment campaigns, emerging universities still need assistance in producing a successful international recruitment campaign. In order to determine successful recruitment for emerging universities, articles were gathered on the recruitment and outreach techniques of universities in the most economically successful countries in the world. While certain themes were distinct for universities in certain countries, four major steps in the recruitment process were gathered from these secondary sources: funding the recruitment process, developing an international recruitment team, creating targeted advertising related to university specialty programs, and creating a multicultural atmosphere. Limitations related to the analysis included the use of secondary sources and the lack of primary data testing. In conclusion, emerging markets can create an international recruitment process following the four themes identified in successful international student recruitment.

Introduction

Starting at the end of the 20th century, services marketing became the forefront topic in marketing and advertising studies. Businesses began changing their models from strictly production to more of a customer oriented, service atmosphere. Other organizations, like non-profit organizations, and groups, also began utilizing services marketing in order to increase their reach. One of the major services that has evolved because of the service century was higher education (Cubillo et. al., 2006, pg. 3). Universities and colleges specifically began testing, producing recruitment, and advertising campaigns to attract the most eligible applicants to their campuses.

As the global market expanded, universities in the United States and the United Kingdom started recruiting international students. Countries with growing economies, like Japan, India, Australia, and China, also began intensely researching and developing methods to attract talented students from the international pool (Mazzarol, 1998, pg. 163).

As universities began developing methods for recruiting international talent, a pattern of criteria that foreign students considered vital in college academics began to emerge among universities in the developed economies of the world.

The purpose of this study is to determine what emerging universities can learn from the successes of international student recruitment. This includes what factors international students consider when looking at a university, as well as the key methods universities use to attract international students. The first portion of the study focuses on listing and describing the top economic countries and their international recruitment methods. The second portion of the study will seek to determine the similarities, if any, between the methods of recruitment used by universities. Also, what universities in emerging markets and areas can learn from the success stories of world-class global universities.

Literature Review

The World's Largest Economies

As the world grows and develops, so does the world economy, and the economies of the countries whose influence has the greatest pull on the world economy overall. With the rise in demand for students to study abroad, a number of secondary factors including safety, economic prosperity, and quality of life, play into a decision making process to study abroad (Cubillo et. al., 2006, pg. 3). In order to determine the universities with beneficial conditions for international students, each country's economic situation must first be considered. Ten countries currently hold a place as having one of the top ten economies of the world.

Of the top ten economies, the United States reigns as the largest economy in terms of nominal GDP, reaching $17.41 trillion in 2015 (Bajpai, 2015). Following the United States, China has risen from the tenth largest economy to the second in the last 25 years (Bergmann, 2005). Coming out of a small, closed economy in 1970s, China now has an economy reaching $10.35 trillion (Bajpai, 2015). China is one of the fastest growing economies in the world; the Chinese economy grew 7% in the past couple of years (Bajpai, 2015).

Neighboring China in the Eastern Asian region, Japan holds a spot as the third largest economy of 2015. In a state of decline since the beginning of a recession in 2008 (Bajpai, 2015), Japan still manages to claim the third spot in terms of nominal GDP. Its current nominal GDP reached $4.77 trillion in 2015 (Bajpai, 2015), significantly smaller than the first and second largest world economies. Following Japan, Germany holds a place as the fourth largest economy as of 2015 (Bajpai, 2015). Germany is the largest economy in Europe, with a nominal GDP of $3.82 trillion (Bajpai, 2015). Following Germany, the second largest economy in Europe, France is the fifth largest economy in the world. France has a nominal GDP of $2.9 trillion in 2015, and sports a low poverty rate and a high standard of living, despite the economic slowdown that has occurred recently (Bajpai, 2015).

Exhibit 1, see appendix, shows the remaining world economies that formed the main ten economies in 2014 and entering the year 2015.

International Student Recruitment Strategies and Successes

It stands without reason to know that countries with strong economic histories would have successful international recruitment systems. However, while a majority of these top economies have long been seen as economic powers around the world, emerging markets are quickly making themselves known among the top economies of the world. Within the top ten global economies, certain techniques for international student recruitment occur within different countries. However, a number of similarities can be seen by exploring what specifically attracts international students to these countries for higher education.

United States

For the United States, educational advertising focuses more on actions than on themes. Since most universities in the United States function on their own, even when government owned, they typically have free reign on how to recruit international students to their campuses. A study done in Incarnate Word University, tried to determine which methods of international student recruitment were most effective when used by United States institutions. The researcher gathered the names of the top 40 U.S. universities in international recruitment, and then surveyed them on their top used recruitment and retaining methods (Özturgut, 2013, p. 5). According to this survey, eight methods of recruitment were identified above all others: Providing academic support and utilizing campus resources, attending and participating in international recruitment fairs an events, partnering with other organizations in recruitment efforts, using passive marketing such as online web-based advertising or brochures, utilizing alumni in recruitment methods, utilizing recruitment agents, and word-of-mouth (Özturgut, 2013, p. 6).

After determining these eight methods, Özturgut (2013) then went on to determine which methods were used most in practice (p. 8). Of these eight methods, universities in the United States mostly employed five of the eight methods. Attending international recruitment events and fairs was mostly utilized by students, both in person and virtually, around the world (Özturgut, 2013, p. 8). Providing academic support and utilizing campus resources was the second most utilized method. Universities found that this worked best when a staff specifically for international students was selected, and when scholarships were provided for international students (Özturgut, 2013, p. 8). The third most utilized technique was using alumni, specifically international alumni (Özturgut, 2013, p. 8). The fourth and fifth methods involved using "passive" marketing and staff recruiters (Özturgut, 2013, p. 8). These methods, according to Özturgut (2013), showed that universities received more positive feedback when they utilized alumni who were familiar with the local area, when the university placed advertisements in the local media, and when there was a full-time international affairs director at hand (p. 8). The other methods, collaborating with outside organization, utilizing agents, and word-of-mouth advertising, were not as heavily utilized as the other five techniques (Özturgut, 2013, p. 8). Exhibit 2, see appendix, is a chart that lists the eight methods of the utilization and a description on how they work in international recruitment.

Overall, the analysis of international recruitment practices in United States universities shows an overarching theme in all the major methods utilized by recruiters. Of the eight methods, five of the ones most utilized, allow universities to go physically to the recruitment location they target. Whether through local advertisements, or face-to-face recruitment at fairs in the regions, the ability for universities to introduce themselves in the area, make an effect on the student body, has been vital to all the recruitment techniques utilized.

China

China, on the other hand, has utilized a different system of international recruitment. Because of China's highly government regulated past and present, a majority of universities in China are not permitted to recruit international students (Huang, 2006, p. 524). Overtime, this number of approved universities has expanded and currently, China has approximately 400 or more universities with permission to recruit international talent to their student bodies (Huang, 2006, p. 524). Exhibit 3, see appendix, is a graph showing the increase in permitted universities over the late 1990s to early 2000s.

The universities who received permission to recruit international talent, rapidly took on the challenge and quickly grew their international programs, specifically the English-speaking programs and curriculum. Universities have permitted international students to participate in Chinese curriculum; this has received a positive response from most students. Approximately 90% of the curriculum engaged in and followed by international students consisted of courses of study related to China like language, history, and literature (Huang, 2006, p. 523). International students also started to move away from the English-speaking, internationally based and segregated programs into the local curriculum; in the 1990s in Fudan University, one of the top educated bodies in China, over 90% of the international student body remained in the international program, separated from the rest of the student body (Huang, 2006, p. 524). However, by the year 2002, almost 35% had moved out and away from the separated international program and into the actual local departments and courses of study in the university (Huang, 2006, p. 524). It is this transition and ability to do so within the Chinese universities that most attract foreign students who wish to experience the Chinese educational system.

Another important aspect that attracts foreign students to Chinese universities is the incorporation of bilingual or English textbooks, study materials and lesson plans. In the early 2000s, Chinese universities began importing and utilizing the textbooks and materials used in top American universities like MIT and Harvard (Huang, 2006, p. 525–527). This bilingual or universal English educational style was not only appealing to international students, but also to the Chinese government. In the early 2000s, government issued documents indicated that 5% to 10% of all the curriculum in leading and approved universities must be taught in English and with English materials; this was especially important for key areas of study like Law, Biology, and International Trade (Huang, 2006, p. 527).

Japan

International student recruitment in Japan is far more difficult compared to any other Asian Pacific country. Because of Japan's culture and history, a majority of the country was closed off to foreigners prior to the last few centuries. In the past, foreigners could not even enter the country, and currently only 2.8% (Brender, 2002, p. 57) of students in Japanese universities are international, with a majority coming from other Asian Pacific nations.

Despite this strong ethnic exclusion, a few universities in Japan have started seeking international talent from around the world, especially the United States. Ritsumeikan Asia Pacific University, for example, is an offspring university of Ritsumeikan University. Originally a Japanese student only university, Ritsumeikan has recently sought to establish itself as a multicultural educating body for all students (Brender, 2002, p. 57). In order to grow the Japanese student experience with foreign cultures, the university established its first bi-lingual and multicultural branch, which happened to be the first of its kind in Japan.

The attraction of this university is the need for multiculturalism in familiarity. For international students, the appeal of the university comes in the form of the higher education level in a highly multicultural atmosphere. Not only did Ritsumeikan recruit aggressively in multiple countries, like Australia, Indonesia, India, and the United States (Brender, 2002, p. 57), but it also designed a multicultural curriculum around both the Japanese and English language. All students are required to take courses

both in English and in Japanese. Students are not permitted to graduate if they have only taken courses in one of the two languages (Brender, 2002, p. 57). The university has also recruited professors from multiple countries and backgrounds, including six American professors (Brender, 2002, p. 57), to increase the multicultural atmosphere of Ritsumeikan. This attracts students, both foreign and domestic, who are interested in experiencing various cultures during the university experience.

Along with the multicultural atmosphere offered, Ritsumeikan also marketed aggressively through recruitment offices and incentive programs in various countries. Because the university is private, it does not have the same brand recognition as a larger university such as the University of Tokyo. Therefore, the best solution would be to go directly to foreign high schools to recruit and offer incentives to international students. Ritsumeikan went to high schools both in and out of the Asian Pacific region to recruit international students. It also offered students incentives like scholarships and guaranteed admission if they applied and agreed to attend Ritsumeikan (Brender, 2002, p. 57). These admission process and the possibility of a multicultural education, was what attracted an almost equal balance of 1,500 domestic and 1,200 international students (Brender, 2002, p. 57) to Ritsumeikan Asian Pacific University.

Smaller EU Nations (Germany, France, Italy)

Unlike Japan, nations of the European Union have long been recruiting students from foreign countries to increase their international talent. In fact, studies have shown that 41% (Hugo, 2009, p. 390) of the graduate programs in the top European universities are composed of international students. In undergraduate programs, the percentage of international students is much smaller, with approximately 16% of students being from outside of the country (Hugo, 2009, p. 390). In order to attract these international students, one of the recruitment methods that the universities focus on is advertising specific educational programs. For example, most of the major universities in Europe top-level scientific research programs. Certain universities in France contribute most of their international student recruitment to the proper advertising of their internationally acclaimed science programs, specifically at the graduate level (Hugo, 2009, p. 392). The same can be said about universities in Germany, Switzerland, and other prominent European countries. By emphasizing the specialty programs, these European colleges have targeted international students whose interests and goals best align with the strengths of the university.

A second recruitment method utilized was the use of international administrators, staff, and professors in the universities. While not as clear of a correlation as the emphasis on university specialties, studies have shown that universities who have a strong international presence in their staff and administration tend to have a more culturally aware and internationalized campus. The average percentage of international staff members in the most prominent European universities is 27% (Hugo, 2009, p. 392). This shows that universities are more globally conscious. Universities also acknowledge the need for a universal method of engaging and communicating with all students, mainly through the English language. Since English is one of the most widely spoken languages in the world, it can be used to offer graduate and undergraduate level courses to students from different countries (Hugo, 2009, p. 392).

Another prominent factor related to the internationalization of the European universities is the influence of the state and government on international recruitment. A majority of universities in Europe rely on their governments, both through funding and advertising, in order to recruit international students. Proper state funding and backing for a majority of these universities is critical. According to studies, only the government can provide the proper backing to maintain the global ranking of university in these countries (Hugo, 2009, p. 403).

United Kingdom

Like many western countries, the United Kingdom has a long history of economic and educational success. In the past year, the United Kingdom came in sixth in the global economy (Bajpai, 2015) nearly tying with France. The United Kingdom has also consistently remained among one of the top economies in the world, and this continuous economic success has allowed the country to emphasize its educational opportunities to international students.

According to Hemsley-Brown (2012), the market of higher education has become well established and global, especially in English-speaking western countries like the United Kingdom (p. 1005). Because of this expansion in the field of education, both universities and their home country's governments are making an effort to recruit not only local, but also internationally from students around the world. In the United Kingdom, a majority of this public recruitment is done through the British Government and Council. The British Council has been around for over 75 years, and has collaborated with numerous United Kingdom universities to increase the amount of international applicants (Hemsley-Brown, 2012, p. 1006). Along with this partnership, universities and governments have also reached out through new forms of media, like the Internet and websites, in order to deliver information on higher education colleges to international and domestic students (Hemsley-Brown, 2012, p. 1008). However, studies have shown that specific criteria, whether emphasized by governments or universities, have had a significant impact on the choices made by international students choosing to study abroad in the United Kingdom.

In past studies done by researchers, seven themes have appeared as the cause for university choices by international students: suitability, reputation, future career prospects, instructional quality, geographical considerations and conditions, family pressure and influence, and advertising done by universities (Hemsley-Brown, 2012, p. 1007). These themes have been studied and recorded for over a decade, ranging back to 2001 at the earliest. However, new research has been conducted to take into consideration a new medium of recruitment, web-based advertising. A recent study performed by Hemsley-Brown (2012) sought to determine whether, with the introduction of the Internet as a common medium, had the themes of choice among international students changed or remained the same for universities in the United Kingdom (p. 1005 – 1022).

The study was conducted through secondary data analysis; the researcher gathered personal statements and testimonials from applications to a business school in the United Kingdom (Hemsley-Brown, 2012, p. 1009). The data was gathered from 60 applicants over two separate years, with 30 applicants each year making up the data pool (Hemsley-Brown, 2012, p. 2011). Through the use of personal statements, Hemsley-Brown (2012) was able to determine three themes associated with the choice in universities by international students: academic reputation and excellence, location and environment, and the future employment opportunities and learning experiences (p. 1012 – 1015).

Academic reputation and excellence was one of the most common talked about themes in personal statements received from applicants. Students especially mentioned "global education" and "excellence in teaching quality" according to Hemsley-Brown (2012, p. 1012). Students also emphasized whether it was the university's reputation itself, or a specific program within the university that held "global" recognition (Hemsley-Brown, 2012, p. 1012). This theme of reputation and excellence was also evident in the websites dedicated to recruitment created by the British Council (Hemsley-Brown, 2012, p. 1012). New vocabulary introduced by the British Council in relation to universities, like "innovation" and "respected", also appeared heavily in the personal statements submitted by university applicants (Hemsley-Brown, 2012, p. 1012).

The second theme recognized among international student applicants was location and environment. British Council websites emphasized how the United Kingdom was "the best place" for students seeking higher education (Hemsley-Brown, 2012, p. 1014). Websites also mentioned the "cosmopolitan" aspect of United Kingdom universities, according to Hemsley-Brown (2012, p. 1014), especially in terms of having a multicultural environment. International students also heavily emphasized the multinational environment in the United Kingdom, especially in universities, as a theme of interest (Hemsley-Brown, 2012, p. 1014).

The third theme that is relevant is the level of education and the potential for employment after university. International students, especially in the set of data collected from 2005 – 2006, indicated that one of the key themes for university choices was the university's employment upon graduation rate (Hemsley-Brown, 2012, p. 1014). Samples collected from both years also mentioned the university's ability to teach and train students on certain skills as being a priority theme for choices made (Hemsley-Brown, 2012, p. 1014). While international applicants emphasized this theme in their personal statements, universities and the British Council had not advertised the employment after graduation data nor the skill training, says Hemsley-Brown (2012, p. 1014).

Based on the data collected by Hemsley-Brown, international students are influenced by the advertisement and recruitment materials universities and the government has placed online for students to access. The business school of the university in the United Kingdom had provided extensive online advertising for two of the three themes students used in their personal statements. These themes are also consistent with themes students have considered important for over a decade upon choosing where to study abroad, according to Hemsley-Brown (2012, p. 1015 – 1016).

Brazil

While not as strong of an economic body as the United States or China, Brazil has still managed to place itself among one of the top economies of the world. However, Brazil is only a rising economy. As a result, it has yet to establish the international recruitment history that has persisted among other "world-class" economies like United Kingdom or other European nations. For example, of all the business programs in universities in Brazil, only 6% of these universities mention international business in their university mission statements (Sarfati et al, 2013, p. 10).

However, this is rapidly changing; with the increase in Brazil's economic role in the world, the higher education system is Brazil has developed alongside the country. For example, as of 2013, approximately 58% of universities and programs in Brazil, specifically in Brazilian business programs, have an advisor or team responsible for the internationalization of the university (Sarfati et al, 2013, p. 10).

Similar to other emerging markets, not much research has been done on the recruitment of international student to Brazil and Brazilian universities. With other major universities in South America taking precedent, and with many Brazilian students leaving to study outside the country, only a minimal amount of information can be gauged about the situation.

India

India comes in ninth in the overall world economy, with a nominal GDP of $2.04 trillion as of 2015 (Bajpai, 2015). This lower ranking in the world's top ten economies reflects itself on India's current recruitment practices for international talent. In 2014, India official expressed interest in improving recruitment techniques for international students in Indian university campuses. With approximately 700 universities and 35,539 colleges ("India Wants To Break Into The Global Higher Education Market.", 2014, p. 16), India's beginning attempts at international recruitment hope to push the country's educating bodies into the top 100 universities worldwide.

Like many other top economies, India recognizes that in order attract international students to local universities, their recruitment materials should focus on what specialty skills students can gain from attending this specific university. India's most recent attempt at increasing international recruitment is led by the country's private universities and colleges. Between the years 2014 and 2015, India's private sector was expected to grow at a rapid pace of 40% ("India Wants To Break Into The Global Higher Education Market.", 2014, p. 16). Because of this, private universities and colleges in India's private sector grouped together to improve the appeal of the Indian higher education system to international students. The first consortium of universities in the country, also known as the SkillTree, was formed mid-2014. The consortium is composed of a group of private educating bodies in India, and focuses on the skills and possibilities students can encounter when entering a private university in India ("India Wants To Break Into The Global Higher Education Market.", 2014, p. 16).

The SkillTree's first steps in international recruitment focused on both Indian and non-Indian students in Britain. Launching for the first time at an awards dinner in London ("India Wants To Break Into The Global Higher Education Market.", 2014, p. 16), SkillTree expects a positive response and an increase of international students entering the Indian education market.

Canada

While not a major driving force in international student recruitment like the United States or the United Kingdom, moving into the early to late 2000's Canada has made a place for itself among one of the top international student recruiters in the world. However, unlike the United States and the United Kingdom, the Canadian government does not invest a great amount into international student recruitment as other countries in the world do (Cudmore, 2005, p. 49). As a result, a majority of international recruitment is self-funded by the universities who are interested in seeking international talent.

In Canada specifically, technology based institutions appear to be most interested in recruiting international students. According to Cudmore (2005), a technology focused university in Ontario sought out international recruitment because it believed its specific skill training would attract students seeking to learn these technical skills (p. 52). These Canadian universities also began establishing international student recruitment offices in order to further their reach among international students; again, the university completely self-funded this method of recruitment (Cudmore, 2005, p. 52). However, despite the lack of financial support, the offices have proven successful, as the organization has returned almost ten times its budget through international student recruitment and retention, specifically in the form of international student tuition and fees (Cudmore, 2005, p. 52).

The universities in Canada had two major benefits going for them in terms of international student recruitment. The first of these was education and technical knowledge. According to Cudmore (2005), these universities have highly trained professors who educate students on technical skill related to their fields (p. 52). This encourages recruitment because it allows the universities in Canada, specifically Ontario, to differentiate themselves from other educating bodies around the world. The second major benefit going for the Canadian universities is their highly ethnic and diverse background. Canada as a nation has a diverse population of peoples from all over the world. In the study, international students were more drawn to universities in cities that had people from a similar country or ethnic background (Cudmore, 2005, p. 53–55), which was possible thanks to Canada's openness to foreigners. Canada's strong support of multiculturalism, skilled training, and safety, says Cudmore (2005) lend itself to attracting international students to its universities (p. 55).

What Emerging Universities Can Learn From This

The study done above takes the top ten economies of the world and focuses on their recruitment methods for international students and the successful internationalization of their universities. By reading through the information gathered, certain elements and themes relating to international student recruitment appear and reoccur among universities around the world. In an attempt to educate emerging universities on a successful process for international student recruitment, these themes have been composed into a number of processes that would hypothetically allow a university to achieve internationalization and international recruitment.

In order to begin the international recruitment process, a university must determine where funding for such a project is coming from and how to budget that funding. As seen in various successful universities in certain nations, for example the United Kingdom and Canada, a university cannot begin to recruit international students without the proper funding or budget to put a plan into motion. As a result, the university must first determine how it will fund the international recruitment process. There were three primary methods illustrated among the countries researched in the study. The first is that the program be government funded such as the state run advertising done for universities in the United Kingdom. The second method would be similar to the Canadian method, in which universities use the tuition and payments from recruits to continue to fund the recruitment program personally. The third method would be similar to the United States, which uses both a mixture of government funding and private investment in order to fund its international student recruitment.

Once funding is acquired and budgeted, the next step in the international student recruitment process would be to create an international student relations office and team. Various countries analyzed in the research with successful international recruitment programs had teams specifically designed for international recruitment. These teams would utilize all their resources and efforts on international recruitment, leaving no room for possible distractions from the task of bringing in more international talent to the university. The United States had universities with teams who would not only contact international students, but also physically go to international countries to recruit students face to face. This can be seen in universities whose home countries have an extensive international history and interest in international recruitment, like the United States, the United Kingdom, and Canada. However, this may be difficult for emerging universities in countries that have segregated themselves from the global market for an extended period, like certain Asian countries. A university needs to be aware of its global positioning, and the strength of that position, before reaching out to other nations for international students.

With the development of the international recruitment team, the next step in the recruitment process would be to create focused advertisements on the particular benefits related to the university. Being in an age of specialization, future students are looking to attend a university that best fits their plans and needs. By tailoring recruitment materials, advertisements, outreach events, and other recruitment programs to the university's specialty, international students will be attracted to the university whose program best fits their needs. Examples of this can be seen throughout the universities studied in the top ten economies of the world. Universities in Europe, particularly in France and Germany, focus their advertisements to international students on their strong scientific research departments. Technical schools in Ontario, Canada also emphasized their strong skill driven curriculum to students seeking to study in a technical field in order to attract international talent. Even universities in emerging markets like India are planning to focus on the innovations and skilled education going on in the nation right now in order to attract international talent. Tailoring international recruitment materials to the universities strengths not only attracts more international talent, but also brings in a student body that would benefit the universities future curriculum plans.

The final step in the international recruitment process would be to develop or have a multicultural atmosphere, which would include elements like classes, professors, and study materials. All over the globe, students enjoy and thrive on learning about new cultures and new environments. Instead of simply developing an international curriculum, universities should focus on inviting their international students into their culture to develop a multicultural atmosphere in the university. When the curriculum attempts to segregate local students and international students, almost every situation leads to local students seeking out the ability to study with and engage in the local students and local culture. For example, in China when international students were segregated from the local students, they quickly shifted towards a united curriculum because of the desire to study in a multicultural atmosphere. Another example was in Japan, when students did engage in a multicultural curriculum, including professors from different regions of the world, and an English-Japanese bilingual study program that

was required of all students. The world is moving towards further globalization, and universities should incorporate that desire to be multicultural into their curriculum in order to attract more international students to their campuses.

Limitations

The primary limitation to this study exists in the data collection method. The issue with the study is the use of secondary data analysis. While a legitimate method of data gathering, secondary data holds far less legitimacy than primary data. The reason for this is that secondary data is not specialized to the specific topic being studied; instead, it simply takes data from different studies to try to study a theory or concept. In this study, multiple reports on international student recruitment were reviewed. Then, the results of these studies were compared to determine what emerging universities can learn from these successful international student recruitment techniques. If we attempted to justify this study, primary research would have to be conducted by testing the themes suggested on emerging universities in different cultures to determine the possibility of success. This way the elements the were deemed successful could be tested instead of simply being assumed.

Conclusion and Recommendations

In conclusion, there does appear to be a pattern between world-class countries' successful recruiting techniques for international students. Whether in the United States, or across the globe in Japan and China, universities that successfully recruit international students typically follow a similar, systematic marketing strategy, which typically involves international student outreach and marketing materials focused on the university's specialty. Emerging universities with weaker international recruitment strategies can incorporate the four recruitment steps discussed in order to further their international recruitment campaigns.

Some recommendations to further this study would be to conduct a primary data analysis, using the recruitment themes demonstrated. The process would involve sharing the techniques with a handful of test emerging universities and asking them to implement the strategy; from there, the researcher can study the development of these universities' recruitment plans. That way it can be determined whether the methods identified through secondary data analysis can be used to develop a successful recruitment strategy for any university around the world.

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Appendix

Exhibit 1
(Bajpai, 2015)

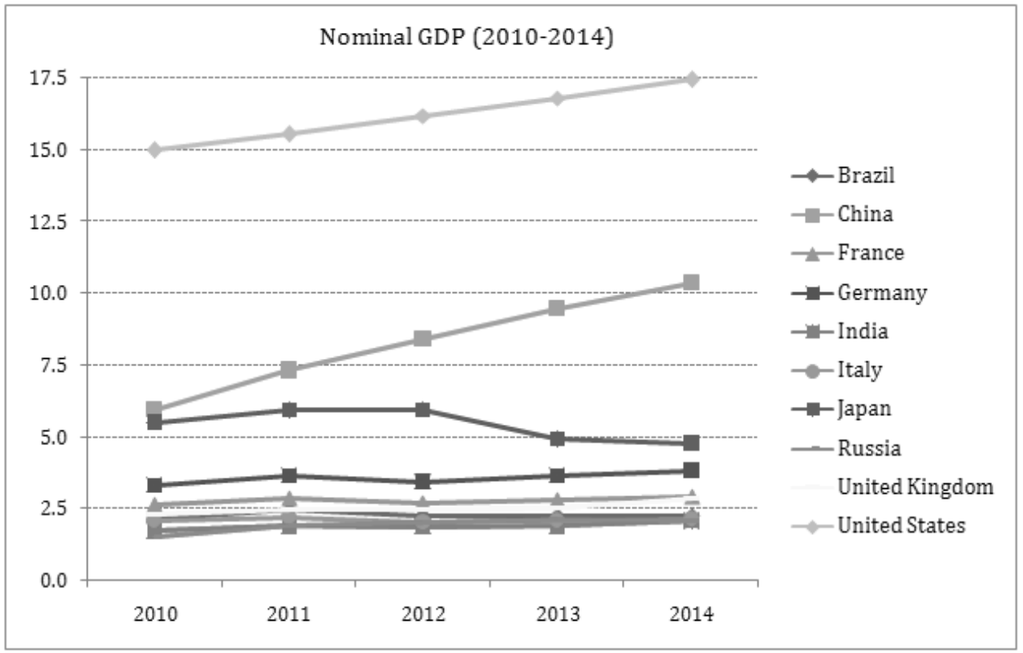

EXHIBIT 2
(Özturgut, 2013, P. 8)

The Summary of the Responses from ***Baccalaureate*** *Institutions Listed in the Order of Utilization*

Recruitment Method	Examples from the Responses
Attending and participating in international education fairs and recruitment events	-Attending international student fairs in different countries with members of enrolment staff (including the Dean for Admissions and the Director) -Making trips around the world at least twice a year -Meeting with college officials, non-academic organizations, and consultants in different countries -Participating in virtual fairs in different regions around the world
Providing academic support and utilizing campus resources	-Professional staff specifically for international student recruitment -Provide scholarships
Utilizing international alumni	-Engaging international student alumni, parents of international students and alumni -Alumni served as part-time recruiters in several countries
Marketing (Online, brochures and booklets, etc.) Utilizing staff and faculty	-Placing advertisements in local media (international locations) Participating in virtual fairs in different regions -Full time director of international student recruiting
Partnering with other organizations	-No Response
Utilizing agents	-No Response
Snowballing	-No Response

EXHIBIT 3
(HUANG, 2006, P. 524)

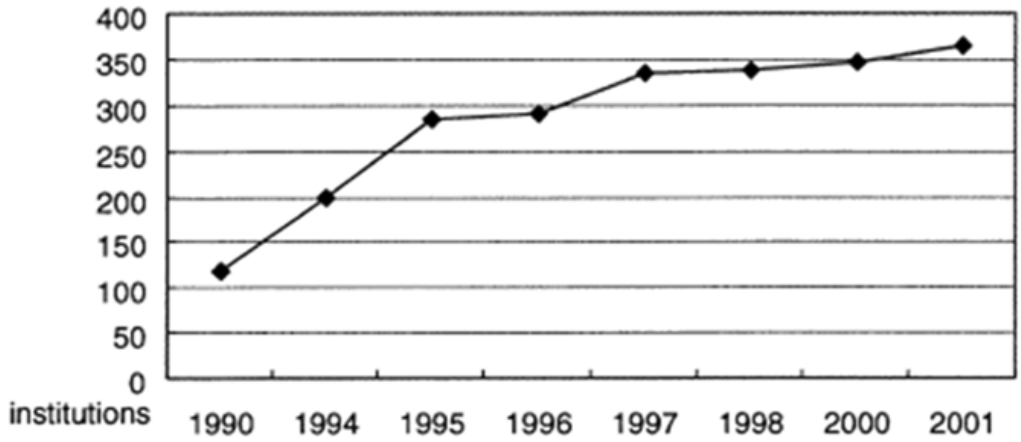

Figure 1. Increase of universities recruiting international students. *Sources*: China Education Yearbook Editorial Board, *China Education Yearbook*. 1991,1995,1996,1997, 1998,1999,2001, People's Education Press, Beijing, http://www.Studyinchina.net.cn11 accessed on October 9, 2003.

Institutional Corruption in Higher Education: Analysis of Causes and Reforms at the Second-Largest Institution of Higher Education in Illinois

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ABSTRACT

Corruption in higher education is an emerging topic in the field of education research. (Osipian 2008). Different aspects of such corruption have been addressed in numerous papers by various researchers. These papers indicate different aspects of the problem. Many of the papers evidence the global nature of this problem by highlighting corruption in higher education on different continents and in various nations, including Australia, Russia, Africa, China and India (Mohamedbhai 2016), Ukraine (Osipian 2015), the Republic of Georgia (Petrov & Temple 2004; Janashia 2015), China (Yang 2015), Vietnam (McCornac 2015), and various states from the former Soviet Union (Heyneman 2007). The bulk of these articles concern institutions outside of the United States and involve four-year degree-awarding colleges and universities.

Recently, the College of DuPage, a junior college located in suburban Chicago and the second-largest higher education institution in Illinois in term of the number of undergraduates enrolled, has been embroiled in waves of controversy. For almost two years, articles highlighting allegations of different types of corruption, fraud and abuse at the college had been a regular occurrence in the pages of the local newspapers and the news reports on local radio and television.

This paper will discuss some of the more significant allegations and findings of corruption and abuse at the College of DuPage, analyze and attempt to illustrate some of the causes for the occurrence of these incidents, and showcase some of the recent efforts at reform at the College in an attempt by a newly constituted Board of Trustees to implement measures to prevent, detect and deter incidents of corruption in the future. This paper will also suggest areas of further study and analysis going forward.

By discussing, analyzing and documenting the incidents of corruption occurring at a large community college in the United States, this paper intends to contribute to the growing body of literature regarding institutional corruption in higher education.

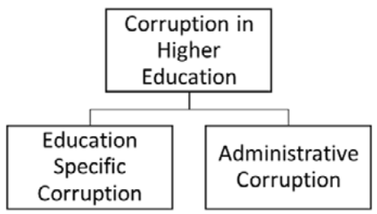
Institutional Corruption in Higher Education

Corruption in higher education is an emerging topic in the field of education research. (Osipian 2008). Different aspects of such corruption have been addressed in numerous papers by various researchers. These papers indicate different aspects of the problem. Many of the papers evidence the global nature of this problem by highlighting corruption in higher education on different continents and in various nations, including Australia, Russia, Africa, China and India (Mohamedbhai 2016), Ukraine (Osipian 2015), the Republic of Georgia (Petrov & Temple 2004; Janashia 2015), China (Yang 2015), Vietnam (McCornac 2015), and various states from the former Soviet Union (Heyneman 2007). The bulk of these articles concern institutions outside of the United States and involve four-year degree-awarding colleges and universities.

There are numerous definitions proffered for "corruption." It's been noted that

> Agreed upon definitions are rare, and definitions of corruption run the gamut of being too broad to be rendered relatively useless to being too narrow and thus be applicable to only limited, rare, well-defined cases.

(Waite & Allen 2003, p. 282). Thus, the discussion, and useful definition of "corruption," is field-specific. (Osipian 2008). While the International Institute for Educational Planning defines corruption in education as a "misuse of public office for private gain...," it has been urged in the literature that in the field of higher education the definition of corruption should include the abuse of authority for personal as well as material gain. (Heyneman 2004). Further, Rumyantseva in "Taxonomy of Corruption in Higher Education" describes two main types of corruption in higher education graphically:



(Rumyantseva 2005).

This paper explores a rather unique situation not previously covered by the literature on corruption in higher education, and in so doing, will contribute to the literature in this emerging field of study. Specifically, this paper studies various types of corruption, including both education specific type corruption and administrative types of corruption purportedly committed in the setting of a large junior college in the United States of America.

Background

The College of DuPage is the second-largest higher education institution in Illinois, based on undergraduate enrollments. With over 29,000 students, only the University of Illinois flagship school at Urbana-Champaign is larger in terms of the number of students attending. The College of DuPage is a junior college, also known as a community college, as it offers only associate degree and technical education programs. Opened in 1967, its main campus is in Glen Ellyn, Illinois, a suburb of Chicago located approximately 25 miles due west of the city. Technically, the school serves Illinois Community College District 502, which geographically consists of the vast majority of DuPage County, along with a small portion of Cook County.

The voters who live within District 502 elect a seven-member Board of Trustees, who are responsible for the oversight of the College. The elections take place in April of odd-numbered years. Three Board members were elected in April 2015, and the remaining four seats will be up for election in April 2017. Dr. Robert L. Breuder was selected by the Board to be President of the College of DuPage in January 2009.

The Controversies

The tenure of President Robert Breuder has been quite tumultuous at the College of DuPage, especially over the past several years. The various controversies reached a crescendo in 2015, so much so that the Higher Learning Commission, the organization tasked with accrediting post-secondary education institutions in the central United States, such as the College of DuPage, conducted an advisory visit to the school. The findings reported by the three-member evaluation team resulted in the College of DuPage being placed on two years of probation. (Smith, Wendler & Kerr 2015). Failure to get off of probation in February 2017 could be catastrophic for the College as it would affect such matters as the transferability of student credit hours, the ability of students to receive certain types of student financial aid, and negatively impact the school's bond rating.

President's email

In early 2014 an email from President Breuder was leaked to the *Chicago Tribune* that was subsequently obtained by a government watchdog group pursuant to a Freedom of Information Act request. The email reportedly discussed a $20 million "pay to play" scheme involving the College of DuPage and then-Governor Pat Quinn of Illinois. According to the reports, President Breuder discussed with certain Board of Trustee members leveraging the appearance of the Governor for the school's commencement address to obtain $20 million in state construction grants. The reports suggest that while the funds were no longer needed for the project that they were originally intended, President Breuder was attempting to come up with some other project so that the College could receive the $20 million. The emails reportedly indicate that Breuder would use the commencement ceremony appearance to drum up votes for the Governor in his reelection bid later that year. (Smith, Wendler & Kerr, p. 6.)

Upon the release and publication of the emails, Governor Quinn withdrew the funds from consideration for the College of DuPage. In November 2014 Governor Quinn lost his bid for reelection.

Radio Station

The College of DuPage operates radio station WDCB-FM. For approximately 30 years the College employed an individual as the station engineer. During that time, the engineer billed the College hundreds of thousands of dollars for equipment through a company he owned, including equipment that was never delivered. The payments to the engineer's company continued for at least 10 years after the school was initially warned about the engineer, and two years after he was convicted of stealing from a different radio station at a nearby college. (Smith, Wendler & Kerr, p. 9.) (Cohen & St Clair, Feb. 2015)

The engineer is currently awaiting trial on a 12-count indictment for felony theft and forgery.

Waterleaf Restaurant

Opened in late 2011, one of the hallmark projects of President Breuder's tenure was the construction and establishment of Waterleaf, a fine dining restaurant on the College of DuPage campus. With an extensive collection of fine wines and a noted chef in charge, Waterleaf was considered to be the finest French-inspired restaurant in DuPage County. While some students did work at Waterleaf, it was never fully integrated into the College's culinary and hospitality programs. Rather, the restaurant was reportedly mostly used as a private club for officials of the College. An investigation by the *Chicago Tribune* found that the College spent almost $190,000 in taxpayer funds on meals for senior administrators and trustees at the restaurant, while the College of DuPage Foundation, a 501c(3) charity and fundraising arm of the College, spent almost $162,000 in liquor and wine for these administrators and trustees. Despite $1 of every $9 coming in from the College or Foundation, Waterleaf was a money-losing restaurant.

Records from Waterleaf were subpoenaed by a federal grand jury. The restaurant was closed in 2015, but reopened in spring 2016 as a part of the College's culinary and hospitality programs. (Smith, Wendler & Kerr, p. 9.) (Cohen & St Clair, Apr. 2015)

Foundation Board Member No-Bid Contracts

An investigation by the *Chicago Tribune* and a government watchdog group uncovered that the firm owned by a member of the Board of the College of DuPage Foundation received more than $630,000 in business from the College. There was no competitive bidding for these contracts due to an exception in College rules that allowed no-bid contracts for architectural work. However, the contracts were not for architectural services but for designing and fabricating signs, work that the winning company had never done before. The government watchdog group further alleged that over a five-year period, companies associated with 17 individuals tied to the Foundation had received almost $244 million in mostly no-bid contracts from the College of DuPage. These contracts are currently under investigation by the State of Illinois. (Smith, Wendler & Kerr, p.11.) (Cohen & St Clair, Mar. 2015)

Credit Hour Manipulation

The College of DuPage is home to one of six Illinois police training institutes, academies that follow a state-mandated program for training local law enforcement officers. Traditionally, the College of DuPage would award recruits in this academy about one academic credit hour for each of the classes in the program. Reportedly at some time a few years ago, President Breuder, without consulting faculty or the College Curriculum Committee, ordered that the total academic credit hours to be awarded to participants in the police training institute be increased from 13 credit hours to 22 credit hours, without any change to the amount of instruction. This arbitrary change in credit hours had two effects: It allowed the College to bill the State of Illinois several hundreds of thousands of dollars more than it would otherwise, and it boosted overall College full-time-equivalent enrollment figures just enough so President Breuder could claim that the College hit an all-time record high enrollment.

Records from the academy were subpoenaed by a federal grand jury, which is currently conducting an investigation. (Smith, Wendler & Kerr, pp. 12-13.) (Cohen & St Clair, Oct. 2015)

Lavish Spending by the College President

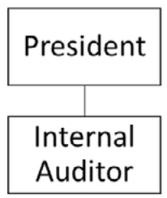
Expenditures by and for President Breuder also came under investigation by government watchdog organizations and by the news media. It was reported that in addition to President Breuder's significant salary, College funds were expended for such items as private hunting club memberships, limousine transportation and global satellite phones. Additionally, President Breuder oversaw a $430,000 renovation of the "president's wing" that included a $220,000, 101-foot-long "chronology wall" that showcased the accomplishments of the College's first five presidents, most notably President Breuder. Additionally, President Breuder arranged to have a disabled-accessible washroom on the first floor of the College's Fitness Center retrofitted into a private "executive locker room" that only he and two other ranking College officials could access, at a cost of $15,000 to the College.

In January 2015 President Breuder agreed to leave the College in March 2016 in return for a severance package of $763,000. President Breuder was placed on leave by a newly configured Board of Trustees in late April 2015

and was fired in October 2015. His employment contract is currently in litigation. (Smith, Wendler & Kerr, pp. 9-10.) (Cohen & St Clair, Jul. 2015) (Cohen & St Clair, Sep. 2015)

Misuse of Internal Auditor

During President Breuder's tenure, the Board of Trustee's Audit Committee was essentially dormant. While the College had an Internal Audit Department, the Internal Auditor did not report to the Audit Committee. Rather, the Internal Auditor took directives from, and reported to, President Breuder. Graphically, it would look like this:



This arrangement allegedly allowed President Breuder to use the Internal Audit Department as a weapon to attack opponents. In one notable case, President Breuder instructed the Internal Auditor to conduct an ethics investigation against the one Board member who regularly questioned the President's practices, Kathy Hamilton. Previously censured by the other Board members for "embarrassing" the College with her questioning, Trustee Hamilton was the target of an Internal Auditor investigation–ordered by President Breuder–for supposedly violating ethics rules by supporting certain candidates for election to the Board. While internal audit reports are to be kept confidential, this report, which alleged unethical conduct by Trustee Hamilton, was somehow leaked to the media. (Smith, Wendler & Kerr, pp. 7-8.) (Cohen & St Clair, Jun. 2015) (Merchant 2014).

Analysis: The Causes

To an auditor, a "Critical Combination of Conditions" is a situation in which two or more weaknesses in internal control, none of which would be serious by itself, coalesce to create a significant material weakness in internal control. But in a larger sense, a Critical Combination of Conditions can also describe any circumstance in which disparate factors converge at the right time and place so as to create a whole that is significantly greater than the sum of its parts. (Kresse 2008). It is this sort of Critical Combination of Conditions that conspired to create the particularly synergistic situation at the College of DuPage–a veritable corruption perfect storm.

The Structural Factor

Eighty-six miles due west on I-88 from the College of DuPage lies the town of Dixon, Illinois. Renowned as the boyhood home of President Ronald Reagan, Dixon is more recently famous for being the home of Rita Crundwell, the town comptroller and treasurer, who embezzled $53.7 million from the city over 22 years. Like the College of DuPage, the important responsibility of oversight was entrusted to an elected, but unpaid, board of trustees. In such situations, entropy can seep into the system, with excessive trust being granted to those in executive positions, leading to a situation in which the oversight function is essentially abdicated. (Ross 2016). This can allow for a Board to "rubber stamp" any and all actions initiated by a President. (Griffin 2014).

The Political Factor

"Machine politics" in Illinois usually refers to the City of Chicago. However, there is another political machine in the state, a hybrid, bipartisan machine referred to as "The Combine." The Combine exerts influence over many of the elected officials in the collar counties of Chicago, including some elected community college board members. To the extent that that Combine exerted influence over some College of DuPage Trustees, their fiduciary duties may have been dissipated. (Kass 2008).

The Personality Factor

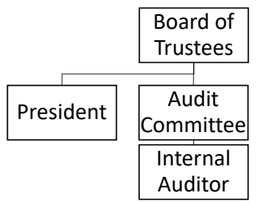
There is no doubt that College of DuPage President Robert Breuder has a forceful personality. College presidents need to be strong. But there was much more at work here with President Breuder. The faculty at both the College of DuPage and at Breuder's previous school, William Rainey Harper College in Palatine, Illinois, issued votes of "no confidence" against Breuder. The faculty at Harper College even staged a 12-day strike against Breuder in 2002. Similarly, the faculty at the College of DuPage, in their "no confidence" resolution, cited Breuder for creating a "culture of intimidation and threats." (Smith, Wendler & Kerr, p. 8.) (Robert Breuder's employment history. *Chicago Daily Herald*, Jan. 2015)

Reforms

In April 2015 three new Board members were elected to the College of DuPage Board of Trustees. Campaigning together as the "Clean Slate," these three self-styled reformers allied themselves with holdover Board member Kathy Hamilton. Thus, a slim 4-3 majority of "reformers" has held control of the Board since the new members were sworn in in late April 2015. In December 2015 Hamilton resigned from the Board for personal reasons. (Sanchez 2015). Her spot was eventually filled by appointment when the Illinois Community College Board selected David Olsen, a Compliance Officer with BP, to complete the term. Olsen aligned himself with the three remaining "reformers." (Cohen & St Clair, Feb. 2016)

Since taking over a majority of seats on the Board, the reformers have taken a number of steps to structurally change operations at the College of DuPage so as to quickly detect, prevent and deter future instances of fraud, waste and corruption. These actions include:

- Terminated the employment contract with President Breuder.
- Pledged cooperation with the Illinois State Auditor General, and other federal and state authorities investigating the College.
- Established a functioning Audit Committee, including calling upon outside experts, such as this author, to assist in its duties.
- Retained a new independent outside auditor and tasking the auditor to perform audit of controls in addition to financial statement audit.
- Hired a toll-free fraud, waste and abuse hotline service that reports to Internal Auditor and to the Audit Committee.
- Promulgated a change in policy so that all matters regarding credit hours go before the faculty College Curriculum Committee.
- Conducted a nationwide search and hired a new President; to wit, a former U.S. Navy Vice Admiral and former President of National Defense University.
- Re-aligned the Internal Auditor in the College's organizational chart as such:



Going Forward

Further study of the situation at the College of DuPage will be necessary to see if the reforms implemented in the past year are successful in alleviating the atmosphere of corruption that permeated so much of the College's recent past. Of particular interest will be to see if the actions of the newly constituted Board, the new President, the functioning Audit Committee, the new outside auditors and the newly aligned internal auditor will be sufficient to have the Higher Learning Commission lift the probation placed on the College's accreditation.

Conclusion

In a 1994 episode of the PBS series *Frontline* reporting on the acts of corruption that shuttered retail giant PharMor, journalist Paul Judge opined:

> But how far are self-delusion and gambling from the positive traits of optimism and daring which we expect from our entrepreneurs? Not that far perhaps. Which is why we also expect those in oversight positions to keep an eye on those taking the risks. When they don't, we wind up in court. Because without controls, a system based on gambling and self-delusion will tend to run amok.

(Judge 1994). Such sentiments are not confined to the business world. As is evident in the case of the College of DuPage, higher education institutions can also run amok when the passions of forceful (and perhaps corrupt) chief executives are not tempered and constrained because those in charge of oversight have abdicated their responsibilities.

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Key Elements of a State Master Plan in Higher Education

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ABSTRACT

A master plan in higher education is developed to address the academic and workforce needs of a particular state. The master plan helps serve as the roadmap for implementation of proposed strategies to reach state goals in education and degree attainment. In Tennessee, Drive to 55 is a state-wide effort to increase the number of Tennesseans with a higher education credential to 55% by the year 2025. In an attempt to gain a deeper understanding of the key elements within state master plans, an independent review of ten state plans was conducted. The states involved in the analysis were Tennessee, Virginia, West Virginia, New York, Colorado, Arkansas, Nevada, Louisiana, Connecticut, and Massachusetts. The informal review revealed four key elements of state master plans in higher education: accessibility, affordability, accountability, and success. A consensus to reach underserved, underrepresented, or nontraditional students could be found among all ten states. Increasing accessibility to higher education can help abridge achievement gaps and eliminate disparities. Through responsible planning, management of resources, and assistance of those with demonstrated financial need, a quality higher education degree or credential that is affordable could be obtained. Accountability is measured in various ways by the ten states; however, clear expectations for performance are needed to ensure student success and positive institutional outcomes are experienced. A key element of success was noted to be college readiness and characteristics of students including determination and grit. Nine out of the ten states reviewed had some form of performance-based funding measures in place; providing incentives for institutions to help students successfully complete degree programs.

Key Elements of a State Master Plan in Higher Education

A Master Plan in Higher Education is developed to address the academic and workforce needs of a particular state. In Tennessee, the Tennessee Higher Education Commission (THEC) is tasked with Master Plan development with involvement from both the Tennessee Board of Regents (TBR) and the University Of Tennessee Board Of Trustees. Together, these organizations look to the future of higher education in the nation and in the state. The Master Plan helps serve as the roadmap for implementation of the proposed strategies. President Obama has a goal that the United States will produce the highest percentage of college graduates by the year 2020. The Lumina Foundation, which is an independent and privately endowed organization, has a similar initiative: Goal 2025. This project is an effort to increase the proportion of Americans with high-quality degrees, certificates, or credentials to 60 percent by the year 2025 (Strategic Plan, 2013). Tennessee has its own initiative: Drive to 55, which is a state-wide effort to increase the number of Tennesseans with a higher education credential to 55% by the year 2025.

In an attempt to gain a deeper understanding of the key elements within state master plans, an independent review of ten state plans was conducted. The states involved in the analysis were Tennessee, Virginia, West Virginia, New York, Colorado, Arkansas, Nevada, Louisiana, Connecticut, and Massachusetts. The evaluation yielded multiple commonalities among and between states, a few unique findings based on state demographics/characteristics, potential trends for the future, and an assessment of metrics or how outcomes are measured. This review is not exhaustive. However, it may help guide those who are interested in the future of higher education; a future that may include an independent university governing board.

Key Element 1: Accessibility

Access to higher education is access to opportunity. By making post-secondary education more readily-available, states can make the benefits of success obtainable for all (SCHEV, 2014). Entry into college can serve as a gateway to opportunity and future economic/academic success (NYSED, 2013). Multiple master plans in higher education discuss accessibility as a key element in order to achieve the overarching education goals of the state. While the strategies for accomplishing increased accessibility may vary, the "who" of accessibility efforts are made quite clear. A consensus to reach underserved, underrepresented, or nontraditional students can be found among Tennessee, Virginia, West Virginia, New York, Colorado, Arkansas, Connecticut, Louisiana, Nevada, and Massachusetts. Though nearly all high school graduates are targeted by higher education institutions through recruitment initiatives, many desire to institute a statewide culture of college going in various subpopulations (THEC, 2015). These populations include low income students/families, academically underprepared students, adult learners, first generation college students, minority students, military veterans, geographically disadvantaged students, students with disabilities, and students transferring from other institutions.

In order to access these students and provide the appropriate information regarding entrance into higher education institutions, states have developed several outreach initiatives. For some states, including Tennessee, increasing access for the aforementioned underserved students is built into the funding formula. Outreach often begins at the elementary and secondary level; working with students and families in PK-12 education to prepare them both academically and financially for the future (SCHEV, 2014). Beginning at this stage could help alleviate some of the challenges associated with academically underprepared students including the need for remediation, which are considered noncredit bearing courses (ADHE, 2015). This occurrence frequently extends the time for student completion of a degree or certificate.

Though preparedness or college readiness can begin as early as middle school, access can commence in high school through the use of dual-enrollment programs. The cost to the student can be lessened which could reduce the student's financial burden of a college education, ease of transferability of credits could be ensured, improved retention, time to completion could be quickened, and an overall increase in graduation rates could all be potential benefits of dual enrollment programs. Beginning the college experience sooner while having multiple support services available could help cultivate a relationship with a particular institution, making persistence and progression more likely. Through articulation agreements between high schools and community colleges, community colleges and universities, students can be ensured a pathway from education, to advanced credentialing or degrees, and the workforce (SCHEV, 2014).

Adult learners are a targeted subpopulation that could have a dramatic impact on the economic and civic well-being of the state. These individuals demand additional flexibility, support, and guidance (THEC, 2015). Adults often have families of their own and work outside of the home, which makes pursuing higher education a difficult task. One way that adults can have increased accessibility to higher education is through the use of technology or online learning. Online course offerings allow adult students flexibility in scheduling their classes because they can work when it is convenient for them and they do not have to depend on reliable transportation to and from classes.

Technology does not come without obstacles for this population of students. Online courses can be more expensive than their on-ground counterparts making affordability a concern. Technology requires a certain level of literacy that non-digital adult students may not possess. Online learning also requires access to broadband internet connectivity that may not be available in certain rural areas. This access is also another cost concern (LBR, 2012). With all the challenges that can surface with state initiatives concerning online offerings, the flexibility and options of distance learning alone can transform education in both quality and scale (Agarwal, 2015). Increasing accessibility to higher education for both traditional and non-traditional students can help increase or maintain enrollment for institutions. Community college or technical programs are often the initial point of access into higher education and thus should not be taken for granted (LBR, 2012). States wanting to increase the number of individuals in the state with degrees, certificates, or credentials expect this will take place over the spectrum of institution levels.

Taking prior learning into consideration, whether it stems from post-secondary colleges or from on-the-job training, can help adult students progress in credential attainment and hence serve as an incentive. Accelerated programs of study may also entice adult learners; decreasing the time to degree completion may be less daunting. States also need to be aware of demographic changes in regard to accessibility efforts. Age, race, ethnicity, socioeconomic status, or ability to pay should not be the deciding factors in higher education accessibility (SCHEV, 2014). By increasing accessibility to underrepresented populations, achievement gaps could be abridged and disparities eliminated (MDHE, 2016). Making higher education more accessible has the potential to communicate the value in obtaining a post-secondary credential and create a cycle of students investing in higher education (SCHEV, 2014). Accessibility is intricately tied to another key element in master plans: affordability. Increasing accessibility allows institutions to serve more students and to better serve the community, but it is only one part or one goal of strategic master planning.

Key Element 2: Affordability

Secretary of Education, Arne Duncan, was quoted as saying, "The degree students truly can't afford is the one they don't complete, or that employers don't value" (blog.ed.gov). In reviewing master plans from various states, affordability surfaces as a major concern. There is a gap between college costs that students and their families are asked to pay and what they can actually afford (Sullivan, Mackie, Massy, & Sinha, 2012). Initiatives are in place to help limit the students' need to borrow money for higher education and potentially graduate debt-free. The cost of higher education does not just reside in tuition and fees (NYSED, 2013). Changes in a student's home and/or family life have the potential to disrupt his or her financial status and therefore ability to pay and subsequently progress towards degree completion. These changes affect participation decisions. The capacity to graduate in a timely way with a meaningful degree is then hindered. Financial aid becomes the only viable option.

Eligibility for financial aid can begin as early as high school which is why states have made it a point to target this population. Online courses that can be progressed through at a student's own pace during the final years of secondary education concerning how to apply for financial aid, how to prepare and implement a budget in college, and so forth are one means of preparing students for this important transition. Financial aid counseling and informational guides are others. Underprepared students sometimes fall between the cracks in regard to financial aid, especially when the scholarship/award is merit-based (PCHE-CT, 2015).

Leaders in Nevada believe the state cannot afford a growing lifelong dependence on social services and corrections. Access to and the ability to afford higher education based on income and available financial aid is a focus of their master plan. Connecticut believes in the concept of "earn and learn". Through work-based learning and paid internships students can gain valuable soft-skills, work experience, and lessen financial pressures. This tactic could be viewed as maximizing efficiency without sacrificing quality, all while allowing any student loan debt accrued to be more manageable after graduation (ADHE, 2015). Tennessee and Virginia both incorporate transfer pathways for traditional, non-traditional, and returning students. These pathways often include common pre-major courses so that a student can potentially pursue higher education anywhere in the state without "starting from scratch" and having to pay for additional courses. Students can also begin with certificate programs and progress towards an associates or bachelor's degree while working which could result in greater affordability for students and taxpayers alike (PCHE-CT, 2015).

State funding/appropriations have trended down in recent years which for some institutions have caused an increase in tuition. States like Colorado and Arkansas believe efficient resource allocation can improve college affordability. Aligning resources from PK-12 to colleges and universities in an attempt to meet the same goals could provide affordable access to all those pursuing higher education. Tennessee receives state appropriations through an outcomes-based funding formula, which has the potential to increase the accountability and productivity of an institution. Initiatives such as Tennessee Promise and Drive to 55 are making an effort to render higher education a more feasible option for individuals in the state. Lottery scholarships in Arkansas and various other states are helping to support students whether the award is merit-based or need-based. Affordability is an important consideration in the ability of students to enroll in and complete higher education. The investment on the front end could lead to an impact on the quality of life and standard of living post-investment (ADHE, 2015). Through responsible planning and management of resources and assistance of those with demonstrated financial need, a quality higher education degree or credential that is affordable could be obtained.

Key Element 3: Accountability

Accountability can be defined as ensuring state and individual institutional goals are achieved. The timeframe in which the goals are to be attained are usually included as well. For instance 2025 is the proposed "due date" to meet Tennessee's educational attainment goals. Governing boards are responsible for setting goals and monitoring progress towards them. Tennessee is held accountable through quality-assurance funding and a productivity oriented outcomes-based funding formula. Multiple student focus populations are incorporated into this type of funding model and may be altered based on changing demographics. Accountability is also measured through the use of job placement standards. Virginia would like to enhance higher education accountability. The way in which this goal is to be accomplished was vaguely stated, but included the use of change, improvement, innovation,

and investment. New York's master plan stated the need for common metrics and accountability in regard to student outcomes and accessibility. Colorado acknowledges that incentives for performance can improve accountability. Measures of accountability in CO include high quality educational services, efficiency, decreasing attrition, increasing retention, post-graduation success, and a reasonable time to earn the degree or credential. However accountability is measured, one thing is certain. Clear expectations for performance are needed to ensure student success and positive institutional outcomes are experienced.

Key Element 4: Success

Success can be defined in numerous ways. In Nevada, student success is equated to institutional success. In Tennessee, success is defined as progression, degree completion, followed by employment of the graduate. In Arkansas, success is when students have reached their educational goals. Additionally, persistence, retention, on-time completion, the acquisition of knowledge and skills as reflected in licensure or certification exams have been identified as key indicators of success for students and higher education institutions. To optimize student success for college, work, and life one must be adequately prepared (SCHEV, 2014). Creating opportunity for success is the first step followed by the actual commitment and eventual achievement. Connecticut would like to establish a statewide definition of college or career readiness (CCR). New York and various other states use the common core curriculum as a means to prepare the state's students for college. High quality instruction and assessment at both the secondary and post-secondary level could decrease the average time to credential attainment by decreasing or eliminating time invested in remediation (NYSED, 2013). By lessening the need for non-credit bearing courses, success can be achieved at less cost (affordability) to the student and achieved in less time (NSHE, 2010).

Student transfer, as in a student exiting one institution to complete a degree/credential at another institution, is now used as a means to measure success in multiple states. At one time this practice was thought of as a loss in retention, but when policy and practice can align, student success regardless of location is an accomplishment for all stakeholders (THEC, 2015). Several states including Arkansas, Colorado, and Nevada believe the reallocation of resources to increasing student support services will aid in the success of students. In some institutions in Nevada, students are charged an academic success fee which can be used for tutoring, mentoring, and extended availability of advisers. One aspect of student success that should be focused on is fiscal responsibility and providing financial literacy guidance (WVHEPC, 2013). Of the ten Master Plans reviewed, seven states currently have performance-based funding (PBF) in place at two and four year higher education institutions, one has PBF at two year institutions, one state is transitioning to PBF, and one state does not use this model. Performance-based funding provides incentives for institutions to help students successfully complete degree programs (NCSL, 2015). An educated population can aid in the economic growth of a state (NYSED, 2013). A culture of lifelong learning can impact the state's civic, social, cultural, and economic future (NYSED, 2013). An educated and diverse workplace allows for global competiveness (CCHE, 2012). States agree that students who display certain characteristics have a greater tendency to succeed. Those traits include: time management skills, problem-solving ability, persistence, resiliency, a sense of responsibility, grit, determination, communication skills, planning, and goal-setting.

Outcomes and Metrics

Quality domains in higher education often include inputs (student and faculty characteristics), processes or experiences, and outcomes (Chaffee, 2014). Higher education metrics for measuring success and ensuring accountability fall within the processes or experiences domain. In the book, *Improving Measurement of Productivity in Higher Education* (2012), the following are noted as being commonly used performing metrics: graduation rates, completion/enrollment ratio, time to degree, costs per credit/degree, and student/faculty ratio. Degree completion or graduate rates were explicitly mentioned within the state master plans of MA, CO, LA, and NV. This metric was implicitly stated within the other plans reviewed under the umbrella of "student success". Time to degree is a frequently used metric of performance and many institutions adopt the 150% (6 year) graduation rate goal (CCHE, 2012). However, decreasing the time to degree will ultimately decrease the overall costs of obtaining the degree (PCHE-CT, 2015). Colorado specifically would like to increase productivity and therefore decrease the cost of degrees produced in the state. College participation and progression are metrics used in MA, TN, LA, and NV. Workforce alignment/development and job placement are mentioned within master plans in MA, TN, and LA. Additional unique metrics include research productivity/innovation, number of students graduating from high school in the state, college readiness, retention, transfer rates, and decreasing remedial education at the post-secondary level. Whether the state has performance or outcomes-based funding is also a commonality among institutions. Outcomes are essentially student-learning based and may include professional examination pass rates, critical thinking ability, graduate satisfaction, and employment placement. Fain (2012) reports that unfiltered comparisons of certain outcomes or metrics can be misleading because they do not take into account the incoming characteristics of students.

Conclusion

This informal review revealed four key elements of state master plans in higher education: accessibility, affordability, accountability, and success. In regard to accessibility, subsets of students are often targeted to increase enrollment and degree completion. These students include low income, academically underprepared, adult learners, first generation students, minority students, military veterans, and students with disabilities. Strategies for making higher education more affordable involve financial aid, scholarships, financial planning and counseling, internships, "earn and learn" opportunities, transfer pathways between institutions, and efficient resource allocation. Accountability is essentially meeting preset goals. Greater accountability can be sought through quality-assurance or performance-based funding. Measuring outcomes such as attrition, retention, and job placement rates are a few tactics that surfaced during the ten state master plan reviews. Success is determined in various ways. Some of the student/institutional success measures consisted of college or career readiness, degree progression, persistence, and completion, employment, knowledge/skill acquisition, licensure/certification pass rates, transfer pathways, and instilling the importance of lifelong learning. Metrics are used to indicate whether success has been accomplished and if accountability can be confirmed. Table 1 includes state characteristics in regard to performance-based funding.

Table 1
Performance-based funding states

	PBF			
State	**2 year institutions**	**2 & 4 year institutions**	**No**	**Transitioning**
TN		✓		
VA		✓		
WV			✓	
NY	✓			
CO		✓		
AR		✓		
CT				
LA		✓		✓
NV		✓		
MA		✓		

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Presidential Compensation in Public Higher Education Institutions: Is There Pay for Performance?

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ABSTRACT

This paper discusses the theoretical background of the pay-for-performance incentive as well as its implication for administrators in higher education institutions. Using pay data of a large state university system in the U.S., the paper finds that presidents in public research universities receive significantly higher pay than their counterparts in comprehensive or liberal arts colleges. Presidential pay in public colleges is also positively related to college ranking, admission selectivity, and student entrant exam scores, and is higher on larger campuses as well. In addition, newly hired presidents earn more than their peers remaining in the post. We conclude the paper by discussing hidden costs of rewarding college administrators based on campus performance as well as policy implications of such a compensation design.

Introduction

Whether the public sector and non-for-profit organizations need to become more business oriented in their operations is a trendy topic. Over the past decades, such reforms as budgeting techniques, benefit and cost analysis, and performance management have been introduced to the administration of public sectors. It has been argued that linking public administrators' pay to the performance of their organizations is crucial for motivating public service employees and improving public sector management (Moynihan et al., 2005, 2011). Ms. Linda Springer, the former Director of the U.S. Office of Personnel Management, stated in her Senate Committee testimony that pay for performance had a positive impact on the federal government because it provided government agencies with the ability to recruit and retain top talents by rewarding better performers with greater pay (Springer, 2008). Similarly, recent OECD reports also suggest that public sector and non-for-profit organizations are more likely to improve their performance by adopting the same evaluation and compensation methods of successful private firms who reward better performers using differentiated and higher pay (OECD, 2008, 2012). This trend likewise has become more acceptable in the field of higher education and it has been widely advocated that modern universities can benefit from learning governance mechanisms of the private sector (Henze, 2010, Shattock, 2006, 2012).

In this paper, we first discuss the theoretical background of the pay-for-performance incentive design and review extant literature on the determinants of administrator pay in higher education institutions. We then present new evidence on the compensation of public college presidents using presidential pay data of a large U.S. state university system-the State University of New York. We conclude the paper by discussing hidden costs of rewarding college administrators based on campus performance as well as policy implications of such a compensation design.

Literature Review

The rationale behind pay-for-performance in the private sector is grounded in agency theory in economics (Fama & Jensen, 1983; Jensen & Meckling, 1976). Agency theory argues that the separation of ownership and control in modern corporations gives rise to the agency problem, where shareholders (the principal) delegates the decision-making right to management (the agent) but the latter

may not necessarily act in the best interests of the former due to conflicts of interest between these two parties. To mitigate the agency problem and to better protect shareholders' interests in their invested firms, shareholders could directly monitor management's activities through corporate boards or by themselves. However, because shareholders and boards of directors are not engaged in day-to-day management of the company and typically do not possess complete information that managers have about the firm, they are often unable to closely monitor managerial behaviors and evaluate managerial decision-making. Another important internal corporate governance mechanism is pay for performance incentives. By linking managerial compensation to firm performance, corporate managers will be motivated to improve firm value since it is for their own personal interests as well. In this regard, pay for performance supplements deficiency in direct monitoring to align interests of management with those of shareholders. Under such a rationale, pay for performance incentives have been widely implemented in the corporate world to reward top executives and key employees in for-profit companies (Murphy, 2013).

Recognizing the effectiveness of pay for performance incentives in the private sector, a growing number of researchers suggest introducing the same concept to the public sector to help better align public leaders' interests with key stakeholders of their organizations (Binderkrantz & Christensen, 2011, Langbein, 2010). Such an advocate is particularly salient in case of higher education. Langbert (2006), for example, explicitly advocates that university trustees should seriously consider linking university presidents' pay with the performance of their institutions so as to enhance the quality of higher education. In spite of such an advocate, empirical evidence on the determinants of university administrators' compensation, particularly whether campus performance is a key driving factor in the compensation design of higher education leaders, is rather limited. In addition, the majority of these studies have been conducted using compensation data of private universities while public higher education institutions are often excluded from the studies, since private institutions bears more similarity with for-profit companies.

Several common themes emerge from these studies. First, extant literature documents a consistent size effect for presidential pay. Universities with more students, more full time faculty, and larger campus budgets are all associated with higher presidential pay (Bartlett & Sorokina, 2005; Ehrenberg et al., 2001; Monks & Mcgoldrick, 2004; Langbert, 2006; Langbert & Fox, 2013). These studies also note that types or tiers of universities matter. Presidents in research universities are found to receive significantly higher compensation than their counterparts in Master's and liberal arts institutions (Tang, et al., 2000; Monks & Mcgoldrick, 2004; Langbert, 2006; Langbert & Fox, 2013). Individual characteristics of these presidents also affect their pay level. For example, Monks & Mcgoldrick (2004) documents a gender pay gap, with compensation of female administrators being 13% lower than that of male administrators, while such results are not confirmed by other studies (e.g., Ehrenberg et al., 2001; Monks, 2007). Bartlett & Sorokina (2005) finds that presidents with longer tenure receive higher pay. Similar findings are echoed by Langbert & Fox (2013) which also show that externally recruited presidents are paid more than those promoted from within. Importantly, there is some evidence of pay for performance in higher education institutions. Institutional performance measured by the college's overall academic ranking, freshmen quality captured by average entrant exam scores, and campus endowment amounts are all found to be positively associated with compensation of private college presidents (Tang et al., 2000; Ehrenberg et al., 2001; Monks, 2007; Langbert & Fox, 2013).

Within the limited studies using presidential pay data of both public and private universities, a significant pay gap between administrators in public universities and private universities is recognized. An earlier study conducted by Pfeffer & Ross (1988) finds that college presidents in public research universities on average receive 35% less compensation than their counterparts in private institutions. Consistent with this study, Ehrenberg et al. (2001) also identifies a private presidential earnings premium of 33% to 34% using a more comprehensive survey sample covering colleges in all ranks. Using data from the *Chronicle of Higher Education*, Monks (2007) calculates the public-private gap to be as high as 49%. The significant public-private pay gap could be attributed to systematic differences in compensation decision processes of these two types of universities. Unlike boards of trustees in private universities who often rely on the "invisible hand" of the labor market to determine presidential pay, administrators in public higher education institutions are state employees, whose compensation packages are strongly influenced by the "grabbing hand" of the government and subject to various state regulations and public scrutiny.

Alongside this widely recognized public-private pay gap, what affects pay differential among public higher education institutions? Specifically, do public universities reward their presidents based on campus performance? The objective of this paper therefore is to supplement extant literature on compensation of private college administrators to provide additional evidence on the determinants of presidential pay in public higher education institutions. We investigate whether the same factors identified by

studies of presidential pay in private institutions influence presidential pay in public higher education institutions.

Data and Variables

To control for the influence of regional regulatory differences in setting state employee compensation, we adopt an intrastate instead of an interstate sample. Our sample consists of 26 campuses offering Bachelor and more advanced degrees in a large U.S state university system, the State University of New York (SUNY). Community colleges providing associate degrees are excluded from our sample. We also exclude two state-owned medical schools providing doctoral education and medical services due to specificity of these institutions. All these campuses are managed by the same governing body, the Board of Trustees of SUNY that consists of 18 members with 15 of whom appointed by the Governor with consent of the New York State Senate. We collect presidential pay information from *SeeThroughNY.NET*, which regularly publicizes annual payroll information of all New York State public employees. Pay data on 2011 compensation were collected. It should be noted that although longitudinal pay information is available, there is very little pay variation across years for college presidents remaining in the post. Using one campus as an example, the presidential pay in this campus remains at the level of $215,000 for 2009, 2010, 2011, and has a $10,000 increase to the level of $225,000 in 2012 and stays the same at $225,000 in 2013. In the meantime, there are also very limited temporal changes in campus size and performance. As a result, we use cross-sectional data on 2011 to conduct our analysis and focus on between-sample instead of within-sample differences. That is, we investigate what factors affect differences in presidential pay across SUNY campus governed by the same Board of Trustees. We collect size and performance information of these campuses from the *Princeton Review 2011* and the *U.S. News & World Report of Best Colleges 2011*. We also supplement our data with demographic information of these presidents collected from campus websites.

Our dependent variable is annual salary of college presidents (denoted as *Presidential Pay*). We measure campus performance in the following four ways following prior literature. Frist, we capture performance using research outputs of these campuses. The SUNY system has three tiers of campuses engaging in undergraduate education. The first tier is the University Center, which is a research focused institution offering doctoral degrees. The second tier is the Comprehensive College, which is a balanced institution offering both Masters' and Bachelors' degrees. The third tier is liberal arts colleges concentrating on undergraduate education. We subsequently create three dummy variables, *Center, Comprehensive,* and *College*, to indicate types and research outputs of these campuses. The second type of performance measure is admission selectivity of these campuses, which is captured using *admission rating* (ranging from 1 to 100) reported by *U.S. News & World Report*. We next use quality of incoming students as a proxy of campus performance, measured using 75 percentile of incoming freshmen's SAT scores (denoted as *SAT 75*). Finally, we measure campus performance by whether the campus is identified as one of the Best Colleges in the *Princeton Review*. We create a dummy variable, *Princeton Best*, which is set to one when the college is included in the list and zero otherwise. Apart from performance measures, we also control for other factors that may affect presidential pay. First, we control for the history of the campus calculated as 2011 minus the college's founding year and plus one (denoted as *History*). We also control for campus size using the number of fulltime faculty (denoted as *Faculty Number*), the number of total student enrolment (denoted as *Student Number*), and the student to faculty ratio. We also include demographic information of these presidents, including *gender*, *age*, and *tenure*. We create a dummy variable, *Professional*, to capture these presidents' professional background, which is equal to one if the president holds a J.D or a M.D degree and zero otherwise (Ph.D). Finally, to capture the influence of turnover on presidential pay, we include a dummy variable, *Newly Appointed*, to indicate whether this is the first year of the president's tenure and zero otherwise.

Empirical Results

Table 1 reports mean, median, minimum, and maximum values of our key variables. Table 1 suggests that a college president in our sample on average earns a salary of $226,431 (mean) with the median being $206,500. Fifteen percent of our sample institutions are research-oriented universities offering doctoral degrees, 50% are comprehensive colleges offering masters' and bachelors' degrees, and 35% are liberal arts colleges focusing on undergraduate education. The mean admission rating of our sample universities is 77 out of 100. The average 75 percentile SAT scores for incoming freshmen is 1143, with the median being 1160. Twenty-three percent of our sample colleges are listed as Princeton Review's Best Colleges. An average college in our sample is 116 years old, has 303 full time faculty, and 6,322 students. The average student to faculty ratio is 23.41. Sixteen percent of presidents in our sample are female and 19% own a professional degree such as JD or MD instead of a PhD. An average college president is 64 years old and has been in the post for 7 years.

Table 1
Descriptive Analysis of Key Variables

	Mean	Median	Minimum	Maximum
Presidential Pay	$226,431	$206,500	$176,000	$400,000
Research University	0.15	0	0	1
Comprehensive Colleges	0.50	1	0	1
Liberal Arts College	0.35	0	0	1
Admission Rating	77.00	80	60	94
SAT 75	1143.27	1160	900	1380
Princeton Best	0.23	0	0	1
History	116.11	113	40	195
Faculty Number	302.85	246	70	1209
Student Number	6321.92	5408	1541	19149
Student Faculty Ratio	23.41	21.29	10.55	75.75
Female	0.16	0	0	1
Professional	0.19	0	0	1
Age	64	64	51	79
Tenure	7.12	5	1	19

Table 2 reports the correlation matrix of key variables used in our analysis. Table 2 indicates that presidential pay has a significant positive association with campus size as measured by the number of students and the number of faculty members. Importantly, we observe consistent evidence of pay for performance. First of all, presidents in research universities with higher research outputs receive significantly higher pay than their counterparts. Presidential pay is also significantly higher at colleges appearing on the Princeton Review's Best College list. In addition, colleges with higher admission ratings and higher incoming freshmen SAT scores are associated with significantly higher presidential pay. Table 2 also reveals that presidents with professional degrees and newly hired presidents are associated with significantly higher pay.

Table 3 presents univariate analysis to illustrate the existence of pay for performance for administrators in public higher education institutions. We first classify our sample into high performance and low performance subgroups using all four performance measures identified above: 1) whether the college is research intensive; 2) whether the college has above average admission selectivity rating; 3) whether the college has above average freshmen quality captured by entrant exam scores; and 4) whether the college is listed as one of the Best Colleges by the *Princeton Review*. Table 3a presents mean salary of high performance versus low performance campuses, salary differences between these two subgroups, as well as t-statistics and statistical significance based on a 2-tailed t-test. We can tell from table 3a that presidents in research universities with larger research outputs on average earn $355,000 per year, while presidents in non-research universities make $203,054 per year, significantly lower than the former subgroup. In addition, presidents in campuses with above-average student selectivity ratings earn $257,354 per year, while their counterparts' annual salary is significantly lower at the level of $195,508. When evaluated by student quality, college presidents in campuses with above-average freshmen entrant exam scores earn $252,257 per year. In contrast, their peers in campuses with below-average student entrant exam scores earn significantly lower salaries at the level of $196,300 per year. Finally, presidents in colleges identified as Best Colleges by the *Princeton Review* make $307,333 per year, while presidents not on the list make $202,160 per year. The difference is again statistically significant at the 0.01 level.

We next create an aggregate index variable Performance Index to capture college performance by adding up these four performance indicators. Briefly speaking, the Performance Index is a categorical variable ranging from 0 to 4. A value of 0 suggests the campus is not a research intensive college, it has below average student selectivity, below average student quality, and it does not appear on the *Princeton Review's Best Colleges* list either. In contrast, a value of 4 indicates the campus is not only research intensive, but also has above average student selectivity rating and above average student entrant exam scores, as well as being one of the Best Colleges identified by the *Princeton Review*. Table 3b reveals mean, median, and the range of presidential salary for each performance category. We can tell that mean and median values of presidential salary gradually increase with performance index except for tier

Table 2
Correlation Matrix of Key Variables

Variables	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
Presidential Pay (1)	1.00											
History (2)	0.03	1.00										
Student Size (3)	0.73*	0.03	1.00									
Faculty Size (4)	0.93*	0.22	0.84*	1.00								
Research Univ. (5)	0.92*	0.05	0.61*	0.84*	1.00							
Comprehensive (6)	-0.31	0.33	-0.05	-0.19	-0.46*	1.00						
Princeton Best (7)	0.69*	-0.14	0.63*	0.65*	0.66*	-0.34	1.00					
SAT 75 (8)	0.39*	0.12	0.38*	0.40*	0.24	0.27	0.61*	1.00				
Admission Rating (9)	0.47*	0.19	0.45*	0.47*	0.29	0.30	0.61*	0.92*	1.00			
Female (10)	-0.17	0.08	-0.18	-0.18	-0.19	0.01	-0.22*	0.02	0.02	1.00		
Professional (11)	0.39*	0.10	0.19	0.35	0.43*	-0.16	0.36	0.14	0.27	0.03	1.00	
Newly Appointed (12)	0.44*	0.08	0.39*	0.42*	0.34	-0.19	0.28	0.24	0.25	0.12	-0.22	1.00
Tenure (13)	-0.36	-0.01	-0.39*	-0.39*	-0.38	0.16	-0.13	-0.02	-0.06	0.09	-0.06	-0.45*

*Significant at the 5% level or above.

Table 3
Univariate Analysis of Pay for Performance

3a: Separate Performance Measures

Campus Performance	High Performance	Low Performance	Difference	t Statistics
Research Outputs	355,000	203,054	151,946	12.15***
Program Selectivity	257,354	195,508	61,846	3.01***
Student Quality	252,257	196,300	55,957	2.62**
Best College	307,333	202,160	105,173	5.55***

***significant at the 0.01 level,
** significant at the 0.05 level,
* significant at the 0.10 level.

3b: Aggregate Performance Measure

Performance Index	Mean	Median	Minimum	Maximum
0	195,509	193,600	176,000	225,000
1	198,667	196,000	195,000	205,000
2	216,100	217,500	205,000	225,000
3	212,000	212,000	209,000	212,000
4	355,000	370,000	280,000	400,000

3. The pay difference is particularly salient when comparing the top tier (colleges with a performance index rating of 4) with the bottom tier (colleges with a performance index rating of 0). For example, presidents in tier 0 on average earn $195,509 per year, while the presidential pay almost doubles for tier 4 and reaches the level of $355,000 per year.

Because presidential pay may also be affected by other confounding factors such as campus size, history, and demographic background of presidents, we next conduct a multivariate analysis using the ordinary least squares (OLS) method and present our results in Table 4. To be consistent with prior compensation literature, we use log value of presidential pay as the dependent variable. Since measures of institutional performance are highly correlated with each other and may cause a multicollinearity problem if entering together in the regression, we first enter each performance variable separately in columns 1, 2, 3, and 4 of Table 4 respectively. We then enter these four measures jointly in column 5 and replace these four measures with our aggregate Performance Index variable in column 6. In addition, because both size measures, faculty number and student number, are highly correlated as well, we

include faculty number and the student to faculty ratio in the regression models.

Table 4 suggests that presidential pay is significantly higher in research universities. In addition, the higher the admission rating, the higher the presidential pay. There is also modest evidence indicating a positive relationship between presidential pay and student entrant exam scores. No significant relationship is observed between the Best Colleges rating and presidential pay. In addition, we find a statistically significant relationship between the aggregate campus performance index and the level of presidential pay. Overall, our empirical results suggest that presidential pay is positively associated with campus performance in public higher education institutions.

Some of our control variables are also worth mentioning. First, we notice that presidential pay is positively related to the history of the college. There is also a consistent size effect as demonstrated by the positive relationship between the number of full-time faculty and the level of presidential pay. Table 4 also suggests that newly hired presidents

Table 4
Determinants of Presidential Pay in Public Higher Education Institutions

Performance Variables	(1)	(2)	(3)	(4)	(5)	(6)
Center	0.222**				0.267***	
	(0.084)				(0.079)	
Admission rating		0.004**			0.005*	
		(0.002)			(0.002)	
SAT Scores			0.003*		-0.000	
			(0.001)		(0.000)	
Princeton Best				0.069	-0.059	
				(0.058)	(0.056)	
Performance Index						0.045***
						(0.015)
History	0.000	0.001**	0.001**	0.001*	0.001*	0.001**
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Faculty Number	0.004***	0.006***	0.006***	0.001***	0.003***	0.005***
	(0.001)	(0.001)	(0.001)	(0.000)	(0.000)	(0.000)
Student/Faculty Ratio	0.000	0.001	0.001	-0.000	0.001	0.000
	(0.000)	(0.001)	(0.002)	(0.001)	(0.001)	(0.001)
Newly Appointed	0.098*	0.088	0.098*	0.094	0.083*	0.107**
	(0.049)	(0.051)	(0.054)	(0.059)	(0.043)	(0.047)
Tenure	0.003	0.001	0.002	0.001	0.003	0.000
	(0.003)	(0.003)	(0.003)	(0.004)	(0.003)	(0.003)
Female	-0.004	-0.006	-0.008	0.004	-0.011	-0.001
	(0.039)	(0.040)	(0.043)	(0.047)	(0.034)	(0.038)
Professional	0.057	0.037	0.058	0.051	0.027	0.020
	(0.039)	(0.043)	(0.044)	(0.049)	(0.039)	(0.041)
Constant	11.239***	10.058***	10.181***	10.801***	10.631***	10.683***
	(0.644)	(0.608)	(0.640)	(0.717)	(0.587)	(0.549)
Observations	26	26	26	26	26	26
R Square	0.939	0.936	0.928	0.920	0.965	0.945

Robust standard errors reported in parenthesis.
*** significant at the 0.01 level,
** significant at the 0.05 level,
* significant at the 0.10 level

receive significantly higher compensation than those remaining in the post. We do not identify a gender pay gap in our sample, and other demographic variables such as tenure and professional degrees do not have significant impact on presidential pay level either. Generally, our explanatory variables explain 92% to 96.5% of the variance in presidential pay.

Discussion and Conclusion

Using pay for performance in the public sector is a complicated issue (Binderkrantz and Christensen, 2011). First of all, quality and performance of an educational institution are reflected in many dimensions such as academic reputation, resource availability, student outcomes, curriculum and talent development (Astin, 1985). Performance measures applied in this study as well as those in extant literature may only capture a proportion of this comprehensive picture. In addition, goals for public sector organizations are complex and ambiguous (Rainey and Bozeman, 2000). Achieving all performance goals simultaneously is a comprehensive multi-tasking problem. Rewarding administrators for one instead of all performance measures may actually result in unproductive consequences. Langbein (2008), for example, shows that linking faculty pay raise with teaching evaluation results often leads to inflated grades on both the institutional level and the individual level. In a similar vein, Ehrenberg (2003) finds that although the *U.S. News & World Report* college rating system triggers universities to take actions to improve their overall rankings, some of these actions may not necessarily be in the best interest of the educational system as a whole. As a result, adopting a balanced score card approach may be more appropriate to evaluate performance of college administrators (Langbert, 2006).

Second, in a principal-agent framework presidents of public higher education institutions are agents of state legislators and governors. While individual colleges (the agents) value campus performance outcomes such as college ranking, research outputs, teaching quality, the political governing body (the principal) may care more about university revenues, endowments, and a balanced budget to cover costs due to its responsibility to taxpayers. Accordingly, from the principal's point of view, a college president who is good at increasing student enrollment numbers and raising funds for college endowments may be a better performer than a college president focusing on enhancing research outputs of the institution or setting higher college entrant standards, since efforts in the latter case may not necessarily lead to intended outcomes in the former case. Our results indicate that public higher institutions seem to reward their presidents in a similar way as their private counterparts by paying more for a larger campus, more for better research ranking, and more for higher entrant requirements. These results however do not necessarily imply these college presidents are actually doing what the political principals and taxpayers want. Therefore, the interests of the agent (college presidents) and the principal (state government and taxpayers) may still divert. Future studies could consider adopting different performance measures from the perspectives of state government and taxpayers to explore whether these alternative measures affect presidential pay in public higher education institutions.

Third, campus performance is not only difficult to measure but also hard to improve. The underlying premise behind pay for performance incentive is that managers can affect the outcomes of their organizations. As a result, linking managerial pay with organizational performance will create a strong incentive to motivate managers to work harder to improve organizational performance thus their own compensation as well. In the management field, Hambrick & Finklstein (1987) propose the concept of managerial discretion defined as a manager's latitude of action. According to their theory, managers in different industries face different external and internal contextual environments; they thus may possess various degrees of freedom to affect outcomes of their organizations. Although managers with greater discretion are able to exert stronger influence on their firms' outcomes, managers with low discretion may only have limited impact. In their examination of CEO compensation, Finkelstein & Boyd (1998) consequently document that the link between CEO pay and firm performance is weaker in industries with low managerial discretion, while is stronger in industries with high managerial discretion. They thus suggest the design of managerial incentives should take into account the magnitude of managerial discretion. In our case, if presidents of public higher education institutions only have limited influence on the performance of their institutions, i.e., their managerial discretion is rather low, imposing high-powered pay for performance incentives to link presidential pay with campus performance is not optimal and desirable because campus outcomes, no matter success or failure, are only remotely related to efforts and decisions of these college presidents. In this regard, whether imposing pay for performance in the design of presidential pay in public colleges is appropriate and desirable is conditional on the managerial discretion of these administrators to influence campus performance. In addition, some researchers in the public administration domain doubt the universal effectiveness of pay for performance and stress the effectiveness of this incentive mechanism is constrained by boundary conditions set by the organization's external and internal environment (Binderkrantz & Christensen, 2011; Moynihan, 2010;

Moynihan et al., 2011). For example, a meta-analysis conducted by Weibel et al. (2009) shows that although the general net effect of pay for performance in non-for-profit institutions is positive, such a relationship is moderated by task types and pay-for-performance only improves organizational performance in the case of non-interesting tasks, while it actually reduces performance in the case of interesting tasks. Examining contingency factors affecting the effectiveness of pay-for-performance in higher education institutions thus may be a valuable future research venue.

Apart from pay for performance, the level of presidential compensation may also be explained by the demand and supply conditions in the managerial labor market. For example, given both the number of potential candidates and the number of potential employers are relatively small in research intensive universities, higher compensation for presidents of these campuses may be the result of demand and supply conditions. On the one hand, the campus may have to pay more to compensate for more comprehensive job responsibilities in this type of institution. On the other hand, candidates possessing scarce human capital may be able to extract additional rent by demanding more for their positions. Future research therefore could explore how labor market conditions affect the level and change of presidential pay in higher education institutions. In addition, the cross-sectional feature of our study prevents us from establishing causality and solving the endogeneity problem. Future research could apply a panel data design or using a difference in difference method to better establish causality between presidential pay and campus performance.

Nevertheless, we generally believe linking university administrators' pay to the performance of their institutions could be an effective way to motivate these administrators to improve the quality of their institutions and the higher education system as a whole. However, such an incentive system needs to be carefully designed to reflect multiple dimensions of campus performance, to account for various needs of stakeholders, and to consider the magnitude of managerial discretion. With the prevalence of accreditation bodies to emphasize performance evaluation and accountability in higher education institutions, the pay-for-performance approach has received larger acceptance in the higher education system in recent years. We hope our paper can stimulate further conversation in this area.

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