# Ranking accounting programs based on student perceptions of teaching quality from RateMyProfessors.com

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ABSTRACT

This study ranks U.S. accounting programs on the basis of teaching quality as perceived by each program's students. Individual instructor ratings from RateMyProfessors.com (RMP) are aggregated to provide a program level quality metric. Rankings are created using the RMP Quality metric, as well as an adjusted measure taking student perceptions of Easiness into account. Although some have questioned the validity of RMP ratings, studies have shown that they are correlated with traditional student evaluation of teaching measures. Other research has shown that aggregated RMP program quality scores are associated with other external benchmarks of accounting program quality, such as AACSB accounting accreditation and CPA Exam pass rates. This study is the first to use aggregate RMP scores to rank accounting programs. The results provide insight into an aspect of accounting program quality not addressed by other rankings.

Keywords: Accounting programs, program rankings, student evaluations
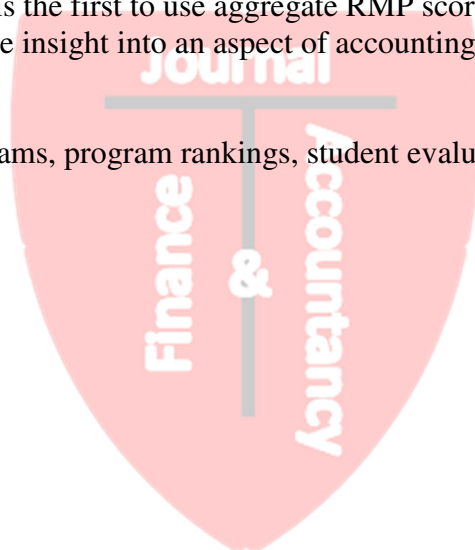
INTRODUCTION

"Accounting Programs Ranked Top Three for 17th Consecutive Year" (2012)

Canisius College Accounting Graduates Rank 1st Overall in New York State on CPA Exam (2014)

The number and variety of accounting program rankings attest to the strong interest they generate. Accounting programs have been ranked by CPA Exam pass rates (NASBA, 2014), faculty research output (Trieschmann, Dennis, Northcraft, and Niemi 2000), doctoral program placement (Baldwin and Trinkle 2013), and perceptions of academic colleagues (*Public Accounting Report* 2013). As the quotations above make clear, programs often use positive ranking results as a promotional tool.

This study ranks U.S. accounting programs on the basis of teaching quality as perceived by each program's students. Perceptions of instructor quality are taken from RateMyProfessors.com, the popular web site that allows students to provide feedback about their teachers. To date, no other ranking has relied exclusively on direct student observation of instructor performance as a measure of the quality of accounting programs. The current study uses an aggregation of the individual instructor quality ratings on RateMyProfessors.com (hereafter RMP) to construct a program level quality metric. The results provide insight into an aspect of accounting program quality not directly addressed by other rankings.

The remainder of the paper is divided into four sections. The first section reviews some of the more popular rankings of accounting programs. The second section provides information about RMP and summarizes selected prior research into the validity of its measures. The study's methodology and findings are presented in the third section. The paper closes with a summary and discussion of the findings.

RANKINGS OF ACCOUNTING PROGRAMS

Various accounting rankings are released on a regular basis. For example, the industry publication *Public Accounting Report* conducts an annual ranking of accounting programs. Their 32nd Annual Professors Survey (*Public Accounting Report* 2013) surveyed accounting professors nationwide to develop a list of the top programs in the country. Also relying primarily on peer reviews is the annual ranking of accounting programs published by *U.S. News & World Report* (Morse 2013).

Other rankings, published in academic accounting journals, employ different criteria in evaluating accounting programs. Glover, Prawitt, Summers, and Wood (2012) analyzed accounting faculty promotion patterns using a list, originally developed by Trieschmann, Dennis, Northcraft, and Niemi (2000), of the top 75 accounting research institutions based on publication in top tier accounting journals. Baldwin and Trinkle (2013) rank accounting doctoral programs on their ability to place graduates in doctoral and/or AACSB accredited programs.

Yet another attribute on which accounting programs are ranked is the ability of their graduates to pass the CPA Exam. Every year the National Association of State Boards of Accountancy publishes its *Uniform CPA Examination Candidate Performance* book, which, in addition to listing data about each program's CPA Exam pass rate, also provides national rankings of top performing programs (NASBA 2014).

One of the few rankings to integrate student feedback into its methodology is conducted by *Bloomberg Businessweek*. Part (30%) of their annual ranking is based on student satisfaction, as measured by a survey asking students "questions about teaching quality, faculty, career services, and more" (Lavelle 2013).

To date, there is no published ranking of accounting programs based on the direct observation of accounting instructors by students in accounting classes. This study provides such a ranking using data obtained from RMP. A description of RMP and a summary of selected research into its usefulness are provided in the next section.

RMP BACKGROUND

RateMyProfessors.com has become perhaps the most frequently used method for college students to provide feedback about the quality of their instructors. As their website (http://www.ratemyprofessors.com/About.jsp) notes, "RateMyProfessors.com is the largest online destination for professor ratings. Users have added more than 14 million ratings, 1.3 million professors and 7,000 schools to RateMyProfessors.com." Use of the site has become so widespread and accepted that *Forbes* magazine assigns a 15% weight to RMP scores in its annual ranking of America's top colleges (Howard 2013).

RMP asks students to assess an instructor's "Helpfulness" and "Clarity" on a scale from 1 to 5, with a higher score indicating a more positive rating. These scores are then averaged to produce an "Overall Quality" measure. Students may also evaluate instructors on their perceived "Easiness" using a 5 point scale with a higher score indicating that it is easier to get a good grade from the instructor.

RMP ratings have been criticized by researchers. Davison and Price (2009) forcefully present the argument against the validity of RMP averages. They point out the lack of control over student postings, noting that:

> *A huge problem with the site is the lack of external validity. There is no way to control who posts a message (whether they actually took an entire course with the instructor) or when a message is posted (we found students posting on the first day of course or as a 10-year alumnus) (p.61).*

Davison and Price (2009) also take issue with RMP's methodology in computing instructor quality:

> *Moreover, the overall score that RMP computes for each instructor is a combination of two highly correlated variables (helpfulness and clarity), and is void of any measure concerning the learning process or knowledge attained. Nevertheless, RMP prominently displays a smiling or frowning face symbol, accordingly, next to each instructor name. The lack of comprehensive measures of teaching effectiveness calls into question the internal validity of the information provided by the website (p. 61).*

Felton, Koper, Mitchell, and Stinson (2008) also question whether the RMP Quality measure actually captures teaching effectiveness, noting the strong positive correlations between instructors' Quality, Easiness, and Hotness scores.

However, other researchers have found that, for all their methodological issues, RMP ratings are significantly correlated with traditional student evaluation of teaching (SET) measures. Brown, Baillie, and Fraser (2009) observed these correlations and also noted that in a regression analysis, RMP ratings are significant predictors of traditional student evaluations. Similar correlations between RMP Quality and traditional SET scores are noted by Coladarci and Kornfield (2007), Timmerman (2008), and Felton et al. (2008).

Wilson (2014) aggregated individual instructor RMP Quality ratings to obtain a measure of overall accounting program quality. He found a positive relation between these aggregated RMP scores and other external benchmarks of program quality. The benchmarks examined were varied and included items such as AACSB accounting accreditation, ranking in *Public Accounting Report's* Annual Professors Survey, and CPA Exam pass rates.

Previous research has thus established that RMP ratings of individual instructors are correlated with SET methods commonly employed to measure teaching effectiveness and that aggregation of those individual instructor ratings may potentially offer a useful measure of overall accounting program quality. This study extends this line of research by using aggregate RMP scores to rank accounting programs by quality. The method used to collect and aggregate RMP data and the results of that process are discussed in the following section.

METHODOLOGY AND RESULTS

RMP contains student ratings of over 23,500 accounting instructors. However, the ratings for any individual institution's faculty include both current faculty and those who have retired or moved to another school. Thus a method was needed to identify the instructors currently teaching for each accounting program. Accordingly, the online version of the *Hasselback Accounting Faculty Directory* was used to obtain a current listing of each school's accounting faculty. To reduce data collection to a manageable level, only programs with eight or more faculty members listed as of January 2014 were included in the study. A total of 278 accounting programs met this criterion.

Summary ratings for each faculty member of the sample programs were collected from RMP throughout the Spring of 2014. To prevent the analysis being skewed by instructors with very few ratings, data were collected only for individuals with at least five student ratings. Data were available for 2,420 individual accounting instructors. It should be noted that new ratings on RMP are added frequently and that instructor scores may have changed since the data were first collected.

Individual instructor data were then aggregated to provide average measures of quality for each accounting program. For several programs, however, sufficient data were available for only one or two individual instructors. To avoid assessments of overall program quality being skewed by such cases, only accounting programs with sufficient data available for four or more instructors were included in the analysis. This reduced the sample to 242 accounting programs. These programs include RMP data for 2,373 individual accounting instructors. Summary information about the accounting programs in the sample is presented in Table 1 (Appendix).

The average accounting program had 9.806 instructors with enough RMP ratings to be included in the analysis. On average, nearly 280 separate student ratings combined to create the program wide measure. RMP defines "Good Quality" as an average quality rating of 3.50-5.00. As Table 1 indicates, accounting programs, on average, are just above the lower threshold with an average quality score of 3.539. Of the 242 sample programs, 126 had aggregate average

quality scores of 3.50 or higher. "Poor Quality" is defined by RMP as a rating below 2.50. Only one accounting program in the sample had an average quality score below this level.

Unlike Quality, RMP provides no categories within its Easiness measure. The majority (56.61%) of accounting programs had aggregate Easiness scores between 2.500 and 2.999. No accounting program had an aggregate Easiness score above 4.00. Only 3 programs reported scores below 2.00.

Table 2 (Appendix) lists the top 30 accounting programs in the United States, ranked by aggregate average Quality scores. The two top ranked programs, LaSalle and the University of Michigan, had Quality scores of 4.400. The average Quality score for the top 30 as a whole was 4.085, significantly higher than for the other 212 sample programs (p < .01).

Prior research has shown that, at the individual instructor level, there is a strong positive correlation between RMP Quality and Easiness ratings. This raises the possibility that Quality scores are influenced by student perceptions of how easily a good grade may be obtained. To compensate for this, Felton et al. (2008) and Wilson (2014) both employed an adjusted Quality measure that subtracts the Easiness rating from the Quality rating.

Table 3 (Appendix) lists the top 30 accounting programs using this adjusted Quality metric. Each program's unadjusted Quality ranking is also provided. Because of ties, 31 programs are listed in the table.

The average adjusted Quality score for these 31 programs was 1.485. The other 211 sample firms had an average adjusted Quality score of 0.804. The difference between the two sample subgroups was statistically significant (p < .01).

There was some overlap between the adjusted and unadjusted Quality scores, as fourteen of the top 30 programs from Table 2 are also listed in Table 3. Adjusting for perceived difficulty made a dramatic difference for some programs, however. Five programs ranked in the top 30 for adjusted Quality (University of Mississippi, University of South Florida, Cal State Poly – Pomona, Florida Atlantic University, and the University of Arizona) had unadjusted Quality rankings above 100.

A question of interest is the degree to which rankings based on RMP student data correspond to other rankings of accounting programs. To assess the similarities, the RMP Quality and adjusted Quality rankings were compared to those of *Public Accounting Report*'s 32nd Annual Professors Survey for undergraduate programs (*Public Accounting Report* 2013). The *Public Accounting Report* (*PAR*) survey lists 50 undergraduate accounting programs. The results are presented in Table 4 (Appendix).

For the unadjusted RMP Quality rankings, there is little overlap with the rankings according to *PAR*. Only five accounting programs are on both lists. There is greater correspondence with the RMP adjusted Quality rankings, with 12 programs appearing on both lists. A review of the RMP ranked programs leads to the inference that the methodology employed makes it more likely that the merits of regional (East Tennessee State University) or non-flagship (University of Wisconsin – Green Bay) programs are recognized than is the case with *PAR*.

SUMMARY AND CONCLUSIONS

Rankings of accounting programs are commonplace. Programs are ranked based on the perceptions of accounting professors (*Public Accounting Report* 2013), research productivity

(Glover et al. 2012), and placement of doctoral students (Baldwin and Trinkle 2013), among other metrics.

This study is the first to rank accounting programs based on their teaching quality as perceived by each program's students. Student assessments of individual instructor quality are obtained from the RateMyProfessors.com web site. Those individual instructor ratings are then aggregated to create a program-wide metric of instructional quality. The result is a ranking of accounting program instructional quality based on direct student observation.

Although unique, the usefulness of the rankings may affected by several methodological limitations. First among these are concerns about the validity of RMP Quality ratings. In addition, limiting the sample to institutions with eight or more faculty listed in the Hasselback Accounting Faculty Directory and to faculty with five or more RMP ratings may have biased the results.

Despite these limitations, the results reported here provide insight into an aspect of program quality typically unaddressed by other rankings of accounting programs. By aggregating the perceived teaching quality of its individual teachers, a more direct measure of the perceived quality of instruction of the accounting program as a whole may be obtained. The results of this study thus capture a dimension of program quality not addressed by other rankings of accounting programs.

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APPENDIX

Table 1
Accounting Program Summary Information
(n=242)

	Number of Faculty Rated	Total Number of Ratings	Quality	Easiness
Mean	9.806	279.281	3.539	2.648
Maximum	35	2,169	4.400	3.700
Minimum	4	26	2.425	1.775

Distribution of Aggregate Quality Ratings	# of Programs	%
4.500-5.000	0	0.00%
4.000-4.499	20	8.26%
3.500-3.999	106	43.80%
3.000-3.499	108	44.63%
2.500-2.999	7	2.89%
< 2.5000	1	0.41%

Distribution of Aggregate Easiness Ratings	# of Programs	%
4.500-5.000	0	0.00%
4.000-4.499	0	0.00%
3.500-3.999	2	0.83%
3.000-3.499	31	12.81%
2.500-2.999	137	56.61%
2.000-2.4999	69	28.51%
< 2.000	3	1.24%

Table 2
Top 30 Accounting Programs Ranked by RMP Quality

Rank	School Name	Number of Rated Faculty	Average Number of Ratings per Faculty Member	Aggregate Average Quality Rating
1[*]	LaSalle University	5	26.000	4.400
1[*]	Univ. of Michigan - Ann Arbor	4	26.500	4.400
3	University of New Mexico	7	25.714	4.300
4	Southern Methodist University	7	13.714	4.286
5	Northeastern University	15	12.333	4.213
6	University of Washington - Seattle	7	24.429	4.186
7	Washington State University	4	13.250	4.175
8[*]	University of South Alabama	8	23.375	4.163
8[*]	Xavier University	8	15.250	4.163
10	Babson College	7	13.143	4.143
11	Univ. of N. Carolina - Wilmington	8	19.750	4.138
12	Arizona State University - Tempe	13	16.154	4.100
13	Brigham Young University	13	29.154	4.069
14	University of Georgia	8	29.625	4.063
15	Georgia State University	9	31.222	4.056
16	LSU - Baton Rouge	6	15.000	4.050
17	SUNY - Old Westbury	7	14.143	4.043
18	University of Richmond	9	15.333	4.033
19	New Mexico State University	7	10.857	4.014
20	American University	8	16.875	4.000
21	Yeshiva University	6	15.500	3.983
22	Univ. of Wisconsin - Green Bay	5	17.400	3.980
23	University of Louisiana - Lafayette	9	20.778	3.978
24	University of Oklahoma	4	43.000	3.975
25	Univ. of Missouri - Kansas City	5	18.400	3.960
26	University of Nevada-Las Vegas	12	41.083	3.950
27[*]	Indiana U. - Purdue U. - Ft Wayne	7	9.000	3.943
27[*]	Marquette University	7	27.857	3.943
29	Loyola University – Chicago	8	48.125	3.938
30	Troy University	6	11.000	3.917
	Average for top 30 programs			4.085
	Average for rest of sample			3.464[***]

[***]difference significant at .01 level

Table 3
Top 30 Accounting Programs Ranked by Adjusted Quality (Quality – Easiness)

Adjusted Rank	Unadjusted Rank	School Name	Aggregate Average Quality	Aggregate Average Difficulty	Adjusted Average Quality
1	14	University of Georgia	4.063	1.775	2.288
2	1	U. of Michigan-Ann Arbor	4.400	2.500	1.900
3	3	University of New Mexico	4.300	2.500	1.800
4	25	U. of Missouri-Kansas City	3.960	2.180	1.780
5	6	U. of Washington –Seattle	4.186	2.471	1.714
6	13	Brigham Young University	4.069	2.508	1.562
7	72	Portland State University	3.725	2.188	1.538
8	11	U. of N.Carolina-Wilmington	4.138	2.625	1.513
9*	4	Southern Methodist Univ.	4.286	2.786	1.500
9*	147	University of Mississippi	3.440	1.940	1.500
9*	48	Univ. of Nebraska – Omaha	3.829	2.329	1.500
12	39	Utah State University	3.875	2.388	1.488
13	19	New Mexico State University	4.014	2.543	1.471
14	51	Wichita State University	3.811	2.356	1.456
15	59	Loyola Marymount Univ.	3.792	2.338	1.454
16	43	Auburn University	3.840	2.420	1.420
17	22	U. of Wisconsin-Green Bay	3.980	2.580	1.400
18	46	Northern Arizona University	3.833	2.444	1.389
19	32	U. of Tennessee–Knoxville	3.900	2.513	1.388
20	5	Northeastern University	4.213	2.827	1.387
21	140	University of South Florida	3.450	2.075	1.375
22	77	East Tennessee State Univ.	3.700	2.340	1.360
23	169	Cal State Poly U.–Pomona	3.350	2.000	1.350
24	27	Marquette University	3.943	2.600	1.343
25	12	Arizona State Univ. – Tempe	4.100	2.762	1.338
26	8	University of South Alabama	4.163	2.850	1.313
27	149	Florida Atlantic University	3.439	2.133	1.306
28*	114	Univ. of Arizona – Tucson	3.533	2.233	1.300
28*	81	West Virginia University	3.690	2.390	1.300
28*	68	University of Utah	3.750	2.450	1.300
28*	65	Baylor University	3.800	2.500	1.300
		Average for top 30 programs			1.485
		Average for rest of sample			0.804***

***difference significant at .01 level

Table 4
Comparison of RMP Rankings with *Public Accounting Report* Rankings

School Name	Quality Rank	*PAR*[*] Rank	School Name	Adjusted Quality Rank	*PAR*[*] Rank
LaSalle University	1[*]	---	University of Georgia	1	11
U. of Michigan - Ann Arbor	1[*]	---	U. of Michigan-Ann Arbor	2	---
University of New Mexico	3	---	University of New Mexico	3	---
Southern Methodist Univ.	4	31	U. of Missouri-Kansas City	4	---
Northeastern University	5	---	U. of Washington –Seattle	5	19
U. of Washington - Seattle	6	19	Brigham Young University	6	3
Washington State University	7	---	Portland State University	7	---
Univ. of South Alabama	8[*]	---	U.of N.Carolina-Wilmington	8	---
Xavier University	8[*]	---	Southern Methodist Univ.	9[*]	31
Babson College	10	---	University of Mississippi	9[*]	4
U.of N.Carolina-Wilmington	11	---	Univ. of Nebraska–Omaha	9[*]	---
Arizona State Univ.– Tempe	12	25	Utah State University	12	34
Brigham Young University	13	3	New Mexico State Univ.	13	---
University of Georgia	14	11	Wichita State University	14	---
Georgia State University	15	---	Loyola Marymount Univ.	15	---
LSU - Baton Rouge	16	---	Auburn University	16	48
SUNY - Old Westbury	17	---	U. of Wisc.-Green Bay	17	---
University of Richmond	18	---	Northern Arizona Univ.	18	---
New Mexico State Univ.	19	---	U. of Tennessee–Knoxville	19	24
American University	20	---	Northeastern University	20	---
Yeshiva University	21	---	University of South Florida	21	---
U. of Wisconsin - Green Bay	22	---	East Tennessee State Univ.	22	---
U. of Louisiana - Lafayette	23	---	Cal State Poly U.–Pomona	23	---
University of Oklahoma	24	---	Marquette University	24	---
U. of Missouri - Kansas City	25	---	Arizona State U. – Tempe	25	25
Univ. of Nevada-Las Vegas	26	---	Univ. of South Alabama	26	---
Ind. U-Purdue U-Ft Wayne	27[*]	---	Florida Atlantic University	27	---
Marquette University	27[*]	---	Univ. of Arizona – Tucson	28[*]	38
Loyola University – Chicago	29	---	West Virginia University	28[*]	---
Troy University	30	---	University of Utah	28[*]	22
			Baylor University	28[*]	30