Unlocking tech-savvy campuses: Is institutional support for accounting faculty readiness adequate?

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ABSTRACT

This study investigates accounting faculty perceptions regarding institutional prioritization of the use and adoption of technology, funding for course-related technology, faculty professional development, and the use of faculty-related incentives for the development of technology related curriculum. The study examined 263 completed survey responses and found that faculty perceptions of institutional support for technology are somewhat favorable. When controlling for institutional size and AACSB accreditation, faculty perceptions are more favorable than those at smaller, non-AACSB accredited institutions. Faculty in administrative roles and those with an analytics specialty and higher ranks rate their universities more favorably than those in other roles and ranks.

Keywords: Accounting Education, Technology Integration, Institutional Support, Faculty Development incentives.

INTRODUCTION

In the PWC's 26th Annual Global CEO Survey, CEOs' predominant attitude was "evolve or die" and many believed their companies would struggle to survive without major business model changes. Advanced technologies such as AI, metaverse, and blockchain were regarded as disruptors by 49 percent of the CEOs (PWC, 2023). These technologies are poised to transform everyday accounting tasks and business processes (Bandla, 2023). Adopting advanced technologies is not the only challenge facing CEOs (PWC 2023; Woodside et al. 2020). Finding and securing accounting talent that can deploy new technologies to improve business operations is a significant concern (Bostwick et al., 2023; Gamage, 2016; Janvrin & Watson, 2017). It becomes even more troublesome when the dwindling number of college students entering the field of accounting cannot fill this gap (Albring & Elder 2020; Ellis, 2023; Bostwick et al., 2023). Thus, the domain is confronted with a dual predicament: a dearth of the labor force and a deficiency in the education of the forthcoming labor force.

Attracting students to the accounting sector and aligning skills with their career choice has been a challenge (Cory & Huttenhoff, 2011; Lawson et al., 2014; Pan & Seow, 2016). The accountancy sector has long held a reputation for requiring arduous work and extended working hours (Ellis, 2023). Considering the perspectives expressed by CEOs, prevailing patterns in the recruitment and retention of employees, as well as the obstacles encountered in the realm of higher education, accounting educators must reexamine the value proposition of an accounting degree (Madsen, 2020; Woodside et al, 2020; Bostwick et al., 2023). Considering current business and accounting trends, it is crucial for higher education institutions to prioritize emerging technologies in curriculum. Based on prior studies (Behn et al., 2012; Boyle and Hermanson, 2020; Brink and Reichert, 2020; Losi et al., 2022; Andiola et al., 2020), this study investigates how universities support tech-savvy curriculum to meet the industry's demands (Madsen, 2020).

The literature review revealed several studies that focused on the enhancement of accountancy education in higher education (Behn et al., 2012; Boyle and Hermanson, 2020; Brink and Reichert, 2020; Dzuranin et al., 2018; Losi et al., 2022; Andiola et al., 2020). However, there remain many areas in need of further review. This study adds to the body of literature by examining factors influencing faculty perceptions, providing recommendations, and addressing the practical implementation of support mechanisms. Specifically, this study aims to fill several gaps, including an analysis of (1) institutional characteristics, such as size (large, medium, small), AACSB accreditation, and how these characteristics relate to technology adoption and faculty development; (2) challenges related to financial resources and incentives, including stipends and course releases; and (3) faculty administrative roles, rank, and specialization.

The overarching question is: Do institutions support the adoption of technologies and the related development of accounting faculty at their schools? Since the higher education institutions hold the key to financial and administrative control, this study investigates answers by focusing specifically on the prioritization, training and support provided by the educational institutions to their accounting faculty. Researchers conducted a quantitative study utilizing a survey (Creswell and Creswell, 2017), drawn from past research (Losi et al., 2022), and guidance from The Pathways Commission (Pathways Commission, 2015).

Overall findings indicate that faculties at larger institutions with AACSB accreditation rate more favorably in evaluating support for the use and adoption of technology, faculty training

and development, and the use of incentives for developing technology related curriculum. Faculties who hold administrative titles and those with an analytics specialty rate more favorably in evaluating support for the use and adoption of technology and incentives at their respective institution, and faculties who identify as adjunct rate less favorably in evaluating support for the use and adoption of technology at their respective institutions,

The principal contribution of this study is the comprehensive examination of the disparities in institutional support for accountancy faculty in adopting and integrating technologies. By carefully disaggregating faculty responses based on institutional size, AACSB accreditation, administrative roles, accounting specialty, and faculty rank, this study provides nuanced insights into how different institutional characteristics influence the effectiveness of technology adoption and faculty development. This study highlights critical gaps in financial resources and incentives, such as stipends and course releases, and emphasizes the urgent need for higher education institutions to prioritize technological advancements and robust support for faculty. This focus on institutional support mechanisms offers valuable guidance for policymakers and educational leaders aiming to enhance faculty readiness and meet the evolving demands of the accounting profession.

LITERATURE REVIEW

The Pathways Commission Report published by the AICPA in 2012 revealed significant deficiencies in the technical competencies taught in accounting education programs at that time. It offered several recommendations to enhance accounting education and faculty development. For example, it highlighted the need for comprehensive integration of emerging topics such as data analytics, cybersecurity, IT audit, and IT governance into the curriculum, emphasizing that these subjects should be embedded across various courses rather than confined to a few sessions. The report suggested utilizing resources from AICPA's Academic Resource Hub, which offered over 200 free resources on these topics for different course levels. It also mentioned the planned launch of a model curriculum and regular faculty webcasts to update and educate faculty on emerging topics. These recommendations focused on improving curriculum content, offering extensive faculty development opportunities, and leveraging available resources to ensure accounting education remained relevant and robust amid evolving industry demands (Behn et al., 2012).

A subsequent Pathways Commission Report in 2015 detailed the interconnectedness between curriculum design, pedagogical methods, and the role of technology. The report also provided a ranking of the top technologies based on the results of a 2014 survey (Pathways Commission, 2015). Furthermore, to ensure holistic accounting education, Davis and Williams (2015) called for innovative and interdisciplinary teaching methods, and advocated for the integration of analytical tools such as Python into accounting curricula, emphasizing the need for a broader managerial perspective that includes global understanding and business acumen. They argued that leadership should also encompass emotional intelligence, self-awareness, and empathy. Additionally, Sledgianowski et al. (2017) proposed specific ways to incorporate these skills into courses while Janvrin and Watson (2017) listed available resources for classroom use. McKinney Jr et al. (2017) discussed the importance of understanding the nuances and limitations of technology in accounting.

In the recent literature, the "CPA Horizons 2025" report emphasizes the importance of the CPA profession's adaptability to changing economic, technological, and regulatory

landscapes. It underscores the need for CPAs to maintain their core values of integrity, competence, and commitment to lifelong learning while expanding their services to meet evolving client and business needs (AICPA, 2021). The 2021 "Accounting Program Curriculum Gap Analysis Report" by AICPA and NASBA identifies significant shortcomings in accounting education (McCabe, 2021). It reveals that less than half of the 317 assessed accounting programs address emerging technical topics, such as IT governance and cybersecurity. And, when covered, the depth of the topics is often minimal. Specifically, the report states that 64 percent of programs incorporate data analytics, 40 percent predictive analytics, 23 percent systems and organization controls, 23 percent digital acumen, 40 percent cybersecurity, 63 percent IT audits, 41 percent IT governance, and 43 percent IT risks and controls.

Additional academic research (Abbasi et al., 2019; Daff, 2021; Losi et al., 2022; McCabe, 2021; Stone, 2020) highlights the need to reform accounting education to keep pace with the rapidly changing environment of the accounting profession. Specifically, technical advancements such as fintech, big data analytics, blockchain, cloud computing, and AI as new avenues for accountants (Birt et al., 2018). Both academic and practitioner research indicates that accounting curricula have lagged the global and technological advancements in the practice of accounting.

Losi et al. (2022) highlighted the diverse characteristics of the participating faculty, including their ranks (ranging from full professors to non-tenure-track faculty), gender distribution (55% male, 41% female), and primary teaching areas, which span across various accounting courses. Institutional characteristics revealed that most participants come from AACSB-accredited institutions, primarily offering Master's and Doctoral degrees. Their study underscored significant challenges in integrating data analytics into accounting curricula, such as a lack of qualified professors, high implementation costs, and difficulties in selecting appropriate courses. However, Losi et al. (2022) did not highlight if there is statistically significant difference between the faculty perceptions based on institutional size (large, medium, small), accreditation, administrative roles, faculty rank, and teaching specialty, and how these characteristics influenced technology adoption and faculty development.

In 2013, the Association to Advance Collegiate Schools of Business (AACSB) mandated that accounting programs incorporate technology into their curricula. By 2018, this requirement expanded, necessitating both faculty and students to demonstrate proficiency in current technologies and stay informed about emerging ones (AACSB, 2018; AICPA, 2018). Furthermore, Andiola et al. (2020) highlighted the transformative potential of this mandate, yet progress has been sluggish, with only 23 percent of institutions fully implementing these changes. Brink and Reichert (2020) identified a gap in understanding how accounting faculty stay current in their field. The extent to which universities encourage and incentivize faculty professional development and industry collaboration remains unclear. Boyle and Hermanson (2020) pointed out the limited research on evaluating accounting faculty performance, indicating the need for more in-depth studies. Losi et al. (2022) found that, while faculty felt morally supported by their institutions to enhance their data analytics skills, financial resources to support these efforts were lacking.

Additionally, Tang and Chamberlain (1997) investigated the differing attitudes of administrators and faculty members towards the mission of universities, particularly focusing on the balance between research and teaching, and the associated reward systems. Their study highlighted the significant differences in perceptions between these two groups and explores how these attitudes influence their behaviors and expectations within the academic environment. The

study suggests that administrators tend to value both research and teaching as integral to the university's mission, believing that effective teaching should be rewarded. In contrast, faculty members often feel that their teaching efforts are undervalued and that they face conflicts between the demands of research and teaching.

Steven Kerr's "On the Folly of Rewarding A, while Hoping for B" (1975) critiques the misalignment between organizational goals and reward systems, noting that universities often expect high-quality education but primarily reward research and publications. Poor teaching rarely faces consequences, while failure to publish is penalized. The Pathways Commission Report by the AICPA (2012) echoes this by highlighting challenges in accounting education, such as inadequate recognition for faculty development, integration of technological innovations, and slow curriculum changes (Behn et al., 2012). Thus, the extant literature underscores the need for institutions to provide better incentives to support faculty professional growth.

In today's rapidly evolving accountancy landscape, the readiness of faculty to adopt and integrate emerging technologies is paramount. Higher education institutions play a critical role in facilitating this readiness. Overall research question seeks to understand whether these institutions are adequately supporting faculty readiness for integrating technologies into the curriculum. To effectively address this overarching question, this study disaggregates the survey data based on the type of institution. Institutions are categorized by size (large, medium, and small) and accreditation status (AACSB and non-AACSB), recognizing that these characteristics may significantly influence both technology adoption and faculty development. Therefore, the specific research question is:

RQ1: Does the type of institution affect the use and adoption of technologies in the accounting curriculum? To identify the “type” of institution, RQ1 is broken down into two following sub-questions and the hypothesis, respectively.

- RQ1.1: Is there a difference in technology adoption and faculty development between small, medium, and large institutions?
    - Hypothesis 1**:** There is no statistical difference in accounting faculty responses when institutional size is identified.
- RQ1.2: How does the accreditation status (AACSB vs. non-AACSB) influence technology adoption and faculty development?
    - Hypothesis 2: There is no statistical difference in accounting faculty responses when AACSB accreditation is identified.

Since the study focuses on gathering data from accountancy faculty, particularly their perceptions of technology adoption and readiness, it investigates how these perceptions differ based on the faculty members' roles. Guided by the insights from Tang and Chamberlain's 1997 study, the aim is to explore the differing opinions among faculty members based on their roles within the academic institution. Specifically, to determine if there are statistically significant differences between the perceptions of administrators and faculty members. The questionnaire was designed to ask respondents about their current administrative status, rank, and accounting specialty (financial, managerial, AIS, taxation, auditing, and analytics). Thus, research questions RQ2, RQ3, and RQ4 and their respective hypotheses are as follows:

RQ2: Is there a difference between the responses received from administrators and faculty?

- Hypothesis 3: There is no statistical difference between accounting faculty responses when administrative role is identified.

RQ3: Is there a difference between the responses received from faculty holding different specialties?

- Hypothesis 4: There is no statistical difference between accounting faculty responses when accounting specialty is identified.

RQ4: Is there a difference between the responses received from faculty holding different ranks?

- Hypothesis 5: There is no statistical difference between accounting faculty responses when faculty rank is identified.

METHOD

This study, approved by the university's Institutional Review Board (IRB), uses a quantitative approach to survey accounting educators in higher education (Creswell and Creswell 2017). The educator's contact details were sourced from the Hasselback (2016) accounting faculty directory. Using Qualtrics, a survey was designed to assess accounting faculties' perception of institutional support for curriculum and faculty development in technology. Responses were measured on a five-point Likert scale (responses were coded as "5" for strongly agree, "4" for somewhat agree, "3" for neither agree nor disagree, "2" for somewhat disagree, and "1" for "strongly disagree). Of the 8049 emails sent to the accountancy faculty, 445 responses were received (5.5 percent response rate), which is consistent with similar research (Losi et al. 2022). After removing incomplete replies, 263 responses were analyzed using Excel pivot tables and dummy variable regressions to assess differences in institutional size, AACSB accreditation, administrator roles, faculty specialty and faculty rank.

RESULTS

Based on a sample of 263 people who provided complete responses, the mean duration for participants to complete the survey was estimated at about 14.5 minutes. Thirty-six percent of respondents were employed at large institutions (greater than 240 accounting majors), 25 percent of respondents were employed at medium size institutions (between 120 and 240 accounting majors), and 39 percent of respondents were from small institutions (less than 120 accounting majors). Eighty-six percent of respondents were from institutions that held the AACSB business accreditation, 53 percent of respondents were from institutions that held the additional AACSB accounting accreditation. Twenty-seven percent of respondents held an administrator title, 37 percent identified 'Financial' as their accounting specialty, 16 percent as 'Auditing', 15 percent as 'Taxation', 13 percent as 'Managerial', 11 percent as "AIS", and 7 percent as "Analytics". Thirty-two percent were full professors, 26 percent were associate professors, 22 percent were assistant professors, 9 percent were instructors, 8 percent were professors of practice, and 2 percent were adjuncts. A total of 56 percent were male, 41 percent were female, and 3 percent chose not to disclose their gender. Table I (appendix) presents the demographic information.

Respondents were asked a series of seven questions related to institutional support of technology use, adoption, and faculty development. Table II (appendix) lists the seven questions and provides data on the number of respondents and percentage of respondents for each response category, and the average score and standard deviation for each question. Grand totals for each response category, the overall average score, and standard deviation are shown. The overall results indicate some agreement among faculty that institutions prioritize the use, adoption, training, and development of faculty in recent technologies. However, significant consensus

among the respondents is not evident. While *Somewhat Agree* was the most frequently selected response (490 times, 27%), *Strongly Disagree* was the second highest frequently selected response (473 times, 26%). *Strong Agree* was the least frequently selected response (261 times, 14%). Average scores for each question ranged from 2.16 to 3.66 (overall average of 2.86). The lowest scores pertain to institutional strategies to support faculty such as course release time, summer stipends, and performance evaluation incentives.

To explore the variability in the respondent scores, demographic information, size of the institution, accreditation, administrator roles, faculty specialty, and faculty ranks, were used. Dummy variable regressions were performed to evaluate the statistical strength of the various demographics. Table III (appendix) includes the data related to institutional size. Large institutions were identified as those who enrolled at least 240 accounting majors, medium institutions were identified as those who enrolled 120 – 240 accounting majors, and small institutions were identified as those who enrolled less than 120 accounting majors. Of the 263 respondents, 95 respondents were from large institutions, 65 from medium, and 104 from small. Overall, large institutional respondents were in greater agreement with every question. Although medium-sized institutional differences were not significant, small institutional differences were significant and negative (less agreement with the questions) for questions 1, 2, 3, and 7.

Table IV (appendix) provides response data related to institutional AACSB accreditation. Of the 263 respondents, 36 were from non-accredited institutions, 227 were from AACSB business accredited institutions and 139 were from AACSB accounting accredited institutions. As shown in Table IV (appendix), respondents from business-accredited institutions indicate higher agreement than those from non-accredited institutions (questions 1, 2, 6 and 7 are statistically significant). Respondents from institutions with accounting accreditation were higher but not as high as the respondents from business-accredited institutions (questions 1, 3, 6 are statistically significant).

Table V (appendix) provides response data related to faculty administrator status. Of the 263 respondents, 72 faculty respondents held administrative roles. As shown in Table V (appendix), respondents with administrative roles indicate greater agreement than instructional faculty (questions 1, 3, and 6 are statistically significant). Although not statistically significant, the last question indicates that faculty have a higher perception of the use of annual performance evaluations to assess the use and adoption of technology.

For faculty specialty, most regressions were not significant. However, questions 1 and 4 were significant for those faculty with an analytics specialization. For both questions the average response was approximately 1 point higher (at the 5% level). This regression is the only example of statistical significance for the use of course release time to support technology development. For faculty rank, most regressions were not significant. However, question 1 was significant for those faculty identified as adjunct faculty. The average response was approximately 1.62 points lower (at the .1% level). Although most regressions were not significant, the results indicate that lower-ranked faculty frequently had lower average response rates than higher-ranked faculty.

DISCUSSION

Hypothesis 1: There is no statistical difference in accounting faculty responses when institutional size is identified, is partially rejected. The results indicate that accounting faculty at larger accounting programs are in greater agreement with the prioritization, use and adoption of technology, funding for the training and development of technology skills, and funding for

course related technology (questions 1-3) than smaller institutions. Results indicate that faculty from larger accounting programs more strongly agree that technology is used as a performance evaluation criterion (question 7). There are no statistical differences when assessing the use of course releases, summer funding, and professional development based on institutional size (question 4-6). These tools do not appear to be well utilized as a means for integrating and developing technology in the accounting curriculum based on institutional size. Results for medium-sized institutions are not significant. The overall results indicate the large institutions have made greater progress in the use, adoption, and training of faculty in technology.

Hypothesis 2: There is no statistical difference in accounting faculty responses when AACSB accreditation is identified, is partially rejected. The results indicate that faculty at AACSB accredited schools are in greater agreement that institutions, schools, and departments have prioritized the use, adoption, and funding for technology for use in courses and for professional development (questions 1, 2, 6 for business accreditation and questions 1, 3, 6 for accounting accreditation). Results indicate that faculty from AACSB accredited institutions more strongly agree that technology is used as a performance evaluation criterion (question 7 for business accreditation). There are no statistical differences when assessing the use of course releases and summer funding based on institutional accreditation (questions 4 and 5). These tools do not appear to be well utilized as a means for integrating and developing technology in the accounting curriculum based on accreditation status. The overall results indicate that schools with AACSB accreditation have made greater progress in the use, adoption, and training of faculty in technology.

Hypothesis 3: There is no statistical difference in accounting faculty responses when administrator roles are identified, is partially rejected. The results indicate that accounting faculty with administrative roles are in greater agreement that institutions have prioritized the use and adoption of technology, funding for course related technology, and funding for professional development (questions 1, 3, 6). There are no statistical differences when assessing the use of course releases and summer funding based on administrative roles (questions 4 and 5). Of interest is the negative sign coefficient for the use and adoption of technology as a criterion for performance evaluation for administrators (question 7), however, the result is not significant. The overall results indicate that faculty with administrative roles are in greater agreement with the use, adoption, and training of faculty in technology.

Hypothesis 4: There is no statistical difference between accounting faculty responses when accounting specialties are identified, is partially rejected. The results indicate that accounting faculty with an analytics specialization are in greater agreement that institutions have prioritized the use and adoption of technology, and in greater agreement that their department/school provides course release time to develop technology related curriculum. This regression, based on faculty specialization, is the only example of statistical significance related to the use of course release time as a tool for technological development. The overall results indicate that faculty with analytics specializations are in greater agreement with the use and adoption of technology and with the use of course release time as a means for developing technology curriculum.

Hypothesis 5: There is no statistical difference between accounting faculty responses when faculty rank is identified, is partially rejected. Although most of the results are not statistically significant, adjunct faculty indicate greater disagreement (1.62 points lower) on question 1. The average score for adjunct faculty on question 1 = 2.17 which indicates that most adjunct faculty ‘Somewhat Disagree’ that institutions have prioritized the use and adoption of

technology. Given that many adjuncts have exposure to real-world organizations, the overall difference in perception is concerning. Even though many of the results were not significant, lower ranked faculty frequently rated the questions lower than higher ranked faculty.

CONCLUSION

The findings of this study highlight the significant challenges and gaps in institutional support for faculty readiness in integrating technologies into accounting curricula. While most faculty members feel that their institutions provide some support for technology use, there is a notable discrepancy in perceptions between faculty based on institutional size, AACSB accreditation, and administrative status. Faculty from larger, AACSB accredited institutions rate their institutions more favorably than smaller schools. If smaller programs wish to retain and attract faculty talent and develop student skills for the future, investments in technology for course development and faculty support are necessary. The lack of financial resources, such as stipends and course releases, remains a critical barrier to effective technology adoption and professional development for all faculty other than those in specific analytics specializations. Faculty with administrative roles rate their institutions more favorably. Administrative staff need to ensure instructional faculty are aware of the prioritization and support available for course and professional development if it is available and to properly incentivize faculty to adopt technology-related components in their courses. Faculty in specialties other than analytics also need to be properly motivated and incentivized to develop technology-related course components and professional skills. The study underscores the urgent need for higher education institutions to prioritize technological advancements in their curricula and provide more robust support for faculty development to meet the evolving demands of the accounting profession. Future research should continue to explore and address these gaps to ensure that accounting education remains relevant and responsive to industry needs.

LIMITATIONS AND POTENTIAL FUTURE DIRECTIONS

This study has several limitations that should be acknowledged. First, the response rate of approximately 5% may not fully represent the broader population of accounting faculty, potentially limiting the generalizability of the findings. Second, the reliance on self-reported data from faculty members could introduce bias, as respondents may have differing interpretations of the survey questions or may respond in a socially desirable manner. Third, the study focuses on perceptions rather than objective measures of technology adoption and faculty development, which may not fully capture the effectiveness of institutional support. Additionally, the cross-sectional nature of the survey limits the ability to assess changes over time or the long-term impact of institutional support on faculty readiness. Finally, the study primarily examines institutional characteristics such as size and accreditation status but does not consider other potentially influential factors such as regional differences, specific departmental policies, or the availability of external funding. Future research should address these limitations by employing longitudinal designs, incorporating objective measures, and exploring a broader range of factors that influence faculty readiness and technology integration in accounting education.

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APPENDIX

Table I
Demographic Information of the Participants

Description/Category	# of responses	% total per category
Institutional Size		
Large Institutions (>=240 accounting majors)	94	36%
Medium Institutions (120 < 240 accounting majors)	65	25%
Small Institutions (< 120 accounting majors)	104	39%
AACSB-Business		
Don't Know	2	1%
No	34	13%
Yes	227	86%
AACSB-Accounting		
Don't Know	7	3%
No	117	44%
Yes	139	53%
Administrative role? (Department Head, Associate/Assistant Dean, Director, etc.)		
No	191	73%
Yes	72	27%
Focus		
Accounting Information Systems	30	11%
Analytics	19	7%
Auditing	42	16%
Financial Accounting	98	37%
Managerial & Cost accounting	35	13%
Taxation	39	15%
Rank		
Adjunct Faculty	6	2%
Assistant Professor	59	22%
Associate Professor	69	26%
Full Professor	84	32%
Instructor	24	9%
Professor of Practice/Clinical Professor	21	8%
Gender		
Female	109	41%
Male	147	56%
Prefer not to say	7	3%
Total "n" =	263	

Table II
List of seven questions and the corresponding data

	Strongly Disagree	Some-what Disagree	Neither Agree nor Disagree	Some-what Agree	Strongly Agree	Average Score (1-5)
Score	1	2	3	4	5	
1. My university has prioritized the use and adoption of technology.	18 (7%)	33 (13%)	39 (15%)	104 (40%)	69 (25%)	3.66/5 (sd=1.19)
2. My university provides funding for the training and development of technology skills.	38 (14%)	44 (17%)	38 (14%)	98 (37%)	45 (17%)	3.26/5 (sd=1.32)
3. My department/school provides funding for the adoption of technology for use in my courses.	41 (16%	42 (16%)	50 (19%)	93 (35%)	37 14%)	3.16/5 (sd=1.30)
4. My department/school provides course releases for the development of new technology content in my courses.	120 (46%)	55 (21%)	34 (13%)	33 (12%)	21 (8%)	2.16/5 (sd=1.34)
5. My department/school provides summer funding to support the development of new technology content in my courses.	109 (41%)	53 (20%)	36 (14%)	47 (18%)	18 (7%)	2.29/5 (sd=1.34)
6. My department/school provides funding for technology-related professional development.	60 (23%)	36 (14%)	45 (17%)	75 (29%)	47 (18%)	3.05/5 (sd=1.43)
7. My department/school includes the use and adoption of technology as a criterion for my annual performance evaluation.	87 (33%)	53 (20%)	59 (22%)	40 (15%)	24 (9%)	2.47/5 (sd=1.33)
Total	473 (26%)	316 (17%)	301 (16%)	490 (27%)	261 (14%)	2.86/5 (sd=1.42)

Table III
Institutional Size (<120 majors, small; 120 < 240 majors, medium; >=240 Large)

	Question Stem	Large, n=94	Medium, n=65	Small, n=104
		Coef	Coef	Coef
1	My university has prioritized the use and adoption of technology.	3.947***	-0.116	-0.658***
2	My university provides funding for the training and development of technology skills.	3.606***	-0.329	-0.674***
3	My department/school provides funding for adoption of technology for use in my courses.	3.394***	-0.301	-0.394*
4	My department/school provides course releases for the development of new technology content in my courses.	2.245***	-0.091	-0.149
5	My department/school provides summer funding to support the development of new technology content in my courses.	2.447***	-0.278	-0.235
6	My department/school provides funding for technology-related professional development.	3.213***	-0.105	-0.347
7	My department/school includes the use and adoption of technology as a criterion for my annual performance evaluation.	2.851***	-0.343	-0.745***

Note. ***= 0.001 level, ** = 0.01 level, * = 0.05 level

Table IV
Response data for AACSB accreditation

		Not Accredited n = 34	AACSB Business n = 227	AACSB Acct. n = 139
		Coef	Coef	Coef
1	My university has prioritized the use and adoption of technology.	3.251***	0.553***	0.418**
2	My university provides funding for the training and development of technology skills.	2.831***	0.660***	0.288
3	My department/school provides funding for adoption of technology for use in my courses.	2.893***	0.290	0.428*
4	My department/school provides course releases for the development of new technology content in my courses.	2.001***	0.227	0.156
5	My department/school provides summer funding to support the development of new technology content in my courses.	2.061***	0.241	0.353
6	My department/school provides funding for technology-related professional development.	2.624***	0.551*	0.491*
7	My department/school includes the use and adoption of technology as a criterion for my annual performance evaluation.	2.320***	0.446*	-0.309

Note. ***= 0.001 level, ** = 0.01 level, * = 0.05 level

Table V
Data for faculty administrator status

		Faculty N = 191	Admin Role N = 72
		Coef	Coef
1	My university has prioritized the use and adoption of technology.	3.555***	0.376*
2	My university provides funding for the training and development of technology skills.	3.194***	0.237
3	My department/school provides funding for adoption of technology for use in my courses.	3.052***	0.406*
4	My department/school provides course releases for the development of new technology content in my courses.	2.126***	0.138
5	My department/school provides summer funding to support the development of new technology content in my courses.	2.194***	0.334
6	My department/school provides funding for technology-related professional development.	2.927***	0.448*
7	My department/school includes the use and adoption of technology as a criterion for my annual performance evaluation.	2.565***	-0.343

Note. ***= 0.001 level, ** = 0.01 level, * = 0.05 level