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ISSUES INFLUENCING ACCOUNTING FACULTY TO REMAIN AT THEIR SCHOOLS*

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ABSTRACT

This study examines the reasons that accounting faculty decide to stay at their universities. Our questionnaire contained 30 potential issues relating to personal characteristics, work-related characteristics, and other characteristics. We surveyed 1,393 accounting faculty members who had been faculty members for at least 10 years and who had moved to a different university at most once during the past 25 years. Personal issues relating to general happiness of the family and satisfaction with quality of life in general dominated the rankings of importance for our sample as a whole as well as across all groups partitioned by number of moves, gender, age, tenure status, length of time since last publication, and country.

Keywords: Faculty retention; Faculty satisfaction; Decision to stay.

INTRODUCTION

While studies in accounting and other disciplines have examined faculty relocation decisions, none have investigated the reasons that accounting faculty decide to remain at their universities. This research is a first step in filling this void. Understanding these decisions is important for university administrators for two reasons. First, administrators prefer to retain good faculty members. Knowing what issues are likely to retain faculty can enable the administrators to focus on satisfying those issues. Second, when considering the recruitment of faculty, administrators may not wish to waste resources on pursuing faculty who are likely to move soon thereafter. Recruitment of faculty is expensive, as is the process of replacing them. Furthermore, considerable human resources, such as time spent with new recruits, are also consumed in this process. Knowledge of issues that influence faculty to remain at their schools can be useful in identifying or rejecting prospects to recruit. In particular, it would be useful to know whether the most important issues are ones the administrator can control (e.g.,

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teaching load) or not control (e.g., weather in the school's region). Additionally, administrators may wish to focus on ways to assess faculty candidates' perceptions of the important considerations.

While faculty relocation decisions have been studied before, one cannot necessarily infer that faculty members' decisions to stay will involve the same considerations. Issues influencing faculty decisions to remain at their schools are not all simply mirror images of issues influencing faculty to move. For instance, faculty members who move rarely do so because of a better pension plan, yet a good defined benefit pension plan may be a strong consideration for older faculty to remain at their schools. However, many of the reasons that faculty remain may indeed be the flip side of why they choose to relocate. Generally, decisions to leave are motivated by discontent and involve active job search, while decisions to stay are motivated by contentment and mostly involve inactive job search. Therefore, the next section reviews the literature which has addressed issues pertaining to faculty relocation and retention decisions.

PRIOR RESEARCH ON RELOCATION AND RETENTION

Studies Involving Faculty Satisfaction and Retention

A number of studies have addressed issues relating to faculty satisfaction and retention. Findings from Ehrenberg et al. (1990) reveal that higher levels of compensation appear to increase retention rates for assistant and associate professors but not for full professors, and that the magnitude of this effect is greatest for two-year colleges, followed by four-year undergraduate institutions, and is least pronounced for universities with graduate programs. Using data from one private liberal arts college, Tamada and Inman (1997) showed that female faculty retention rates were essentially the same as male rates. Ambrose et al. (2005) studied satisfaction of current and former faculty members of one university and found that collegiality stood out as the most frequently cited issue by both groups. In a study of full-time instructional faculty at 15 urban public universities, Daly and Ree (2006, p. 796) conclude that "providing autonomy, building supportive communication networks, ensuring equity in rewards, and mutually negotiating work expectations are likely to increase job satisfaction and organizational commitment, which in turn strengthen faculty intent to stay." Van Baalen et al. (2006) examined faculty retention in business schools and found that the most important factors were academic freedom, research time, geographic location, a stimulating peer community, and opportunities for professional development. They also found that perceptions of deans differed from those of faculty.

Studies Involving Faculty Relocation and Turnover

Another set of studies has addressed issues relating to faculty relocation and turnover. Barnes et al. (1998) studied faculty members' intentions to leave academia and found that the two most important predictors were a sense of frustration due to time constraints and a lack of a sense of community at their institution. Findings from Johnsrud and Rosser (2002) reveal that perceptions faculty members have of the quality of their work lives have a powerful impact on their morale, which in turn, is a primary factor in their intentions to leave their positions, their institutions, and their profession. Rosser's (2004) results indicate that a combination of individual characteristics (demographics), worklife issues (e.g., technical and administrative support), and satisfaction determine faculty members' intent to leave their institutions or careers. Zhou and Volkwein (2004) studied departure intentions separately for tenured and non-tenured faculty. Their findings show that for the former group, compensation

is more important than job security, while for the latter group, job security is much more important. Xu (2008) found that issues such as academic rank, tenure status, and years in current position affected faculty turnover intentions differently across disciplines. Likewise, workload and productivity measures also affected faculty turnover intentions differently across disciplines. These findings would argue that to ascertain why accounting faculty members decide to relocate or remain at their schools, it is best to obtain data from accounting faculty (or other business-school faculty) and not simply rely on information about faculty in other non-business disciplines.

Accounting Studies Dealing with Retention and Turnover

Few studies have specifically investigated accounting faculty retention or turnover. In a study of accounting faculty who had relocated, results from Holland and Arrington (1987) indicate that spouse and family happiness, salary, quality of life, and geographic location were the most important factors for those moving to non-doctoral schools, while those moving to doctoral-granting schools showed the most concern over salary, spouse's happiness, the chairperson, perceived changes in faculty market value, and opportunities/support for research. Campbell et al. (1988) surveyed accounting faculty members on their job satisfaction and findings revealed that academic rank made no difference, but university size was related to satisfaction with pay, supervision, and co-workers. Ameen et al. (1995) found that turnover intentions of assistant accounting professors were directly linked to organizational commitment, job satisfaction, and job security. Eaton and Hunt (2002) examined accounting faculty relocation decisions and the two most important factors were incompatibility with other faculty and the spouse's evaluation of the area. Bitter (2002) studied 54 variables relating to accounting faculty relocation decisions and found that personal factors (e.g., family happiness, geographic location, nonprofessional quality of life) and faculty/administrative factors (e.g., collegiality, faculty compatibility) were the most prominent. Not surprisingly, ratings of faculty at doctoral-granting schools for compensation, research resources, and research support were higher than those of faculty at schools not offering doctoral degrees. In a study of accounting faculty relocation decisions by Hunt et al. (2009), the most important factors for those moving to doctoral granting schools were teaching load, promotion and tenure criteria, and research support. For those that moved to non-doctoral granting schools, the most important factors were compatibility with other faculty, likelihood of obtaining tenure, and teaching load.

These accounting studies on retention and turnover obtained data from faculty who relocated or from a mixture of faculty who have and have not relocated. Our research differs from these studies by surveying accounting faculty members who have remained at their institutions to determine what issues influenced their decisions to stay. Our first research question relates to the paper's underlying purpose and is expressed as:

RQ1: What are important considerations affecting faculty members' decisions to remain at their schools?

Our remaining research questions involve analyzing responses by demographic differences because prior research on retention and relocation, as reported earlier, finds differences across various demographic dimensions (e.g., Ehrenberg et al. (1990); Rosser (2004); Zhou and Volwein (2004)). Our demographic-related questions are as follows:

RQ2: Do issues affecting decisions to remain differ between those who have never moved and those who have moved once?

RQ3: Do issues affecting decisions to remain differ by gender?

RQ4: Do issues affecting decisions to remain differ by age?

RQ5: Do issues affecting decisions to remain differ by tenure status?

RQ6: Do issues affecting decisions to remain differ by publication records?

RQ7: Do issues affecting decisions to remain differ by their current school's AACSB accreditation status?

RQ8: Do issues affecting decisions to remain differ between U.S. respondents and non-U.S. respondents?

METHODOLOGY

We developed a questionnaire containing 30 potential issues relating to personal characteristics (e.g., general happiness of family), work-related characteristics (e.g., collegiality of current accounting faculty), and other characteristics (e.g., housing market differentials). We used a three-step process to develop these 30 issues. First, we obtained issues from the prior accounting and non-accounting literature on faculty retention and turnover (e.g., satisfaction/dissatisfaction with department chairpersons, faculty collegiality). Next, we spoke with business school colleagues who had been at their schools for a long time about what kept them at their schools and why they had not relocated. These discussions led to including issues related to comfort in their current environment (e.g., teaching loads, type of students at their schools). Finally, we pre-tested the questions by sending them to 92 business school faculty colleagues and revised the issues based on their comments.

A list of these issues appears in Table 1 (along with descriptive statistics which will be discussed later). Participants rated each potential issue on a five-point scale ranging from "not at all important" to "extremely important" as a consideration in deciding whether to stay at their current schools. Demographic information was also collected from participants.

[Insert Table 1 here]

To identify the appropriate set of participants for this study, our first step was to determine those faculty members that could meaningfully be classified as non-movers. We decided that any faculty member who, since their first position, had moved at most once during the last 25 years would reasonably be classified as a non-mover. Additionally, we included only those who have been faculty members for at least 10 years. Many faculty members take a position while in the dissertation process, yet have no expectations of staying at that location permanently or have too much time elapse while finishing the dissertation to fulfill the research expectations at the first school. Thus, we defined the first position as being the first post-doctoral degree location.

Using the accounting faculty database in Hasselback (2008), we searched by year from 2008 through 1984 to determine whether or not the faculty member's current location was the same as the previous year's location. If not, that observation was further checked for the preceding year's location to distinguish between a relocation decision versus a visiting position. For example, if a faculty member was at University X in 2002 but University Y in 2001, the location for 2000 was checked to see if it matched X, Y, or some other location. If it matched X, it was labeled as a visitation rather than a move. The counts were accumulated within five-year periods -- that is, those that had moved between 2008 and 2004, 2003 and 1999, etc. The counts were then totaled to determine the number of moves within the last 25 years. Those that had moved more than once within the last 25 years were eliminated from the study. Those whose move was within the last 10 years were further examined to

determine how long they had been at the former location. To remain in the study, the individual had to be at their previous location a minimum of 10 years.

In addition to U.S. schools, we included faculty in schools outside the U.S. We sent emails to the faculty members, referring them to a website which contained the questionnaire for this survey. We began with a pilot study by sending the emails to 93 faculty members who were personal acquaintances of the researchers. Based on feedback from 39 of them, we refined the research questionnaire. Afterwards, we sent emails to 3,429 additional faculty members. From these, we eliminated 414 for whom there were problems with email addresses and 47 who were not appropriate for the study (e.g., more than one move in their post-doctoral career), resulting in 2,968 possible respondents.

The overall response rate is 47 percent (1,393 out of 2,968 possible respondents)[‡]; the U.S. response rate is 51 percent (1,207 out of 2,374) and the non-U.S. response rate is 31 percent (186 out of 594). Sixty-nine percent of respondents are male, 91 percent are tenured, 55 percent are full professors, 59 percent are over the age of 55, and 78 percent are currently at AACSB-accredited schools. Fifty-four percent currently have an administrative position or have had one in the past, 12 percent are in chaired research positions or have had one in the past, and 25 percent are in named professorship positions or have had one in the past. Demographic data for the respondents appears in Table 2.

[Insert Table 2 here]

ANALYSIS

Considerations Affecting Faculty Decisions to Remain at their Schools (RQ1)

Because some of the potential issues are of questionable applicability to participants outside the U.S.,[§] we focus our analyses primarily using data from U.S. respondents, which comprise approximately 85 percent of the total number of respondents. We first present descriptive statistics on the data in Table 1. The top-ranked issues, both having mean ratings of 4.36, involve personal matters -- general quality of life and family happiness. The next two highest ranking ones deal with social issues in the professional setting -- collegiality of accounting and business faculty. It is interesting to note that after the top two generic issues, the third and fourth relate to collegiality, consistent with Hunt et al. (2009) who found compatibility with faculty as one of the top four issues for three of their groups.

A factor analysis was conducted on the data and the results appear in Table 3, where the shaded numbers represent loadings for those issues associated with the particular factor. Clearly, the first factor relates to the reputations of the accounting department, college, and university. The second one is dominated by issues dealing with collegiality. The third factor involves moving and housing issues and the fourth one can be characterized as most related to job/financial security. A scree plot and examination of the drop in variance explained suggested that little would be gained by adding additional factors.

[Insert Table 3 here]

[‡] For the potential issues and demographic variables, the number of responses ranged from 755 to 1,378 out of a possible 1,393 responses.

[§] For instance, respondents outside the U.S. noted that tenure is largely a United States phenomenon. One respondent wrote that after six months, a life-long contract is usually offered/accepted.

Comparing Those Who Have Never Moved with Those Who Have Moved Once (RQ2)

We divide the Table 1 results into those for respondents that have never moved (US0) versus those who have moved once (US1). These results are shown in Table 4. While there are a few differences between these two groups in the importance rankings, t-tests reveal only three of the 30 issues have means that are significantly different at the .05 level. None of these three issues were ranked in the top 10. One of these three differences pertains to recreational and cultural opportunities, which is slightly more important for the once moved group. The never moved group found the reputation of the current accounting department at the national level more important than did the once moved group. Perhaps the once moved group was willing to move to a less reputable school due to the recreational and cultural opportunities. The mean response for other income supplementing opportunities is higher for the once moved group than for the never moved group, but the issue differed by only one position in rank and the ranks are very low for both groups.

[Insert Table 4 here]

Comparing Respondents by Gender (RQ3)

Our next question of interest regards differences by gender, and those results are presented in Table 5. Of the 30 issues, t-tests indicated that eight means differed significantly at the .05 level when comparing male versus female respondents. Three of these issues were ranked in the top 10. The highest ranked issues that are statistically significantly different relate to collegiality of current business faculty and friends and social network. While the female respondents view these issues as more important than do the males, there is little difference in relative importance, as the ranks differ by only one or two positions. Females found reputation of current university at the regional level, proximity to family, collegiality of faculty at the university level, and other professional opportunities for the spouse more important than did the males. In contrast, weather and other income supplementing opportunities are viewed as more important by males than by females. It is interesting to note that females found other professional opportunities for the spouse more important whereas males found other income supplementing opportunities more important. This is consistent with the observation that in the U.S. males are most often the primary provider for the family.

[Insert Table 5 here]

Comparing Respondents by Age Group (RQ4)

In Table 6, we present an analysis involving differences due to age. There are significant differences at the .05 level across age groups for 11 out of the 30 issues. While the top two issues, satisfaction with quality of life in general and general happiness of family have statistically different means across age groups, these issues are ranked first or second across all age groups. Furthermore, the differences in means between the first and second ranked issues within each age group are small. The difference between the top two issues for the over 65 age group is .03 (4.45 – 4.42), while the other differences are .07, .09, and .06. The top two issues that have both a statistically significant difference in means and substantial differences in ranks across age groups are collegiality of current faculty at the university level and research support. Collegiality of current faculty at the university level is least important to the youngest age group, ranking 24th for this group, while ranking 14th for the two oldest age groups. This is not surprising because younger faculty tend to have less interaction with faculty outside of the business school than do older faculty. As might be

expected, though, research support appears to be most important to the youngest age group, ranking 10th for the 36-45 age group, whereas research support ranked 19th for the oldest age group and 23rd for the other two age groups. The youngest age group also found reputation of current accounting department at the national level more important than did the other age groups, yet the oldest age group found the reputation of current university at the national level and reputation of current college at the national level more important than did the other age groups. As would be expected, both research interests of faculty at current university and quality of educational opportunities for children are more important for the youngest faculty group than for other age groups.

[Insert Table 6 here]

Comparing Respondents by Tenure Status (RQ5)

To be included in this study, a faculty member must have been in academia for more than ten years. Therefore, most of those that subsequently moved gave up tenure. Likewise, those that have been at the same location more than ten years will most likely have tenure at that school. Table 7 reports an analysis of those who are currently tenured versus those who are not.

[Insert Table 7 here]

Clearly, since the two groups have different tenure status, the issue of giving up tenure differs between the two groups, with the tenured group ranking it 8th and the non-tenured group ranking it 29th. The two groups also differed in the importance of proximity to family, with the untenured group ranking this issue 7th while the tenured group ranked it 14th. Those who are untenured found national reputation to be more important (ranked 13th) than those who are tenured (ranked 16th). Tenured faculty also found research support more important (ranked 19th versus 28th) as well as the prospect of having to face new/different research expectations (ranked 22nd versus 27th).

Comparing Respondents by Publication Records (RQ6)

Some faculty members do not move because their publication records provide little opportunity to do so. They may have had a good publication record at one point, but have become inactive and then their opportunities become more limited. Our next two analyses separates faculty according to the time that has elapsed since their last publication. The first analysis involves publication in a top-tier journal whereas the second involves publication in a non-top tier journal. We use an elapsed time period cutoff of five years since that is the period examined for most accreditation reviews.

Table 8 contains data pertaining to publication in a top-tier journal for those who have done so within the past five years versus those who have not. The first significant difference relates to the professional qualities of faculty colleagues (ranked 4th versus 7th). Results on reputation were mixed but in general those with recent top-tier publications valued reputation more than those without recent top-tier publications. The finding that faculty members having a recent top-tier publication valued the research interests of faculty colleagues (ranked 22nd) more than those without a recent top-tier publication (ranked 28th) is not surprising.

[Insert Table 8 here]

Table 9 contains data pertaining to publication in a non-top tier journal for those who have done so within the past five years versus those who have not. From Table 9, those who

have a recent publication are more concerned with giving up tenure (ranked 12th) than are those who do not have a recent publication (ranked 20th). Faculty who do not have a recent publication are more concerned about proximity to family (ranked 8th) than those who do have a recent publication (ranked 15th). Additionally, those who have a recent publication value research support more (ranked 17th versus 27th) and also consider the research interests of their colleagues as more important than do those who do not have a recent publication (ranked 24th versus 29th).

[Insert Table 9 here]

Comparing Respondents by AACSB Accreditation Status (RQ7)

When contrasting AACSB accreditation status, one group of significant differences relates to reputation. Those at accredited institutions are more concerned with the reputation of the accounting department, college, and university -- at regional as well as national levels. The teaching load is also statistically significantly different between the two groups but has the same importance rank. Research support and research interests are more important to those at accredited institutions, which is not surprising since faculty at accredited institutions tend to remain more active in research. Proximity to family, collegiality of faculty at the university level, weather in the region, and housing market differentials are more important to those at non-accredited institutions. In general, the professional issues such as research and academic reputation are more important to those at accredited institutions, while personal issues are generally more important to those at non-accredited institutions.

[Insert Table 10 here]

Comparing U.S. versus International Respondents (RQ8)

Our final analysis presents the contrasts between U.S. and international respondents in Table 11. Means differed at the .05 level for 10 of the 30 issues. The highest ranked issue that is statistically significantly different relates to the reputation of the current university at the regional level, with international respondents ranking this item 7th whereas U.S. respondents ranked it 9th. The international group found reputation at the national level -- for the accounting department, the college, and the university -- all to be more important than did the U.S. group. There is a large difference in perceptions about research support -- the international group ranked this 7th whereas it was 21st for the U.S. group. The U.S. respondents found weather in current region more important than did international respondents, but this could be attributed to the phenomenon of more diversity in weather across the U.S. than in most countries. The U.S. group also felt stronger about the religious environment in current region but there was no difference in rank (next to last for both). The international faculty found research interests of faculty at the current university, other professional opportunities for spouse, and other income supplementing opportunities to be more important than did the U.S. faculty.

[Insert Table 11 here]

SUMMARY

Personal issues of general happiness of family and satisfaction with quality of life in general dominate the rankings of importance for our sample as a whole as well as across all groups partitioned by number of moves, gender, age, tenure status, length of time since last

publication, and country. This suggests that administrators may not have as much influence as they might wish in providing incentives for faculty to stay at their current schools. Another implication is that the family needs to be happy, not just the faculty member. The faculty member could be happy, but leave to accommodate an unhappy family. Alternatively, the faculty member could be unhappy, but stay because the family is happy.

Though not different between groups, issues of collegiality, both within the accounting department and business school, were consistently important issues. Somewhat surprisingly, the issues of giving up tenure and the pension system at the current school were generally not highly ranked issues of importance. The pension system was not an important issue in any of the analyses. Giving up tenure was ranked in the top 10 issues for only one of the analyses (i.e., by the tenured faculty members in the analysis shown in Table 7).

We did not investigate differences between faculty at doctoral versus non-doctoral granting schools. This might be an interesting issue for future research. Other faculty attributes that may be worth investigating are whether there are any differences attributable to marital status and having school-age children, especially since personal issues (i.e., family happiness and quality of life) were found to be the most important considerations in faculty decisions to stay at their schools. It may also be of interest to compare responses of faculty with extensive pre-doctoral program work or military experience to those without such experience.

Our results are based solely on accounting faculty and extending the analysis to other disciplines could prove interesting. Details of the retirement system, such as medical benefits and health insurance, were suggested in participants' written comments as future issues for consideration as separate and distinct from the pension system. However, given the lack of importance that our participants attributed to the pension system, investigating such details is of questionable value.

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TABLE 1
Descriptive Statistics for United States Respondents

	Rank	Mean	Median	Mode	Std. Dev.
General happiness of family	T1	4.36	5.00	5.00	0.89
Satisfaction with quality of life in general	T1	4.36	4.00	4.00	0.70
Collegiality of current accounting faculty	3	3.97	4.00	4.00	1.04
Collegiality of current business faculty	4	3.72	4.00	4.00	1.00
Friends and social network in current locality	5	3.71	4.00	4.00	0.98
Quality of students at current university	6	3.69	4.00	4.00	0.90
Professional qualities of faculty colleagues	7	3.67	4.00	4.00	0.98
Reputation of current accounting department at the regional level	8	3.64	4.00	4.00	1.04
Teaching load/level at current university	T9	3.62	4.00	4.00	0.94
Reputation of current university at the regional level	T9	3.62	4.00	4.00	0.98
Reputation of current college at the regional level	11	3.61	4.00	4.00	0.97
Recreational and cultural opportunities in current locality	T12	3.52	4.00	4.00	1.01
Giving up tenure	T12	3.52	4.00	4.00	1.38
Proximity to family (parents, siblings, in-laws, children)	14	3.41	4.00	4.00	1.40
Collegiality of current faculty at the university level	15	3.37	4.00	4.00	1.07
Reputation of current university at the national level	16	3.36	3.00	4.00	0.98
Reputation of current college at the national level	17	3.31	3.00	4.00	0.99
Reputation of current accounting department at the national level	18	3.29	3.00	4.00	1.03
Quality of educational opportunities for children in current locality	T19	3.23	4.00	4.00	1.42
The pension system at my current school	T19	3.23	3.00	4.00	1.24
Research support at current university	21	3.19	3.00	4.00	1.13
Weather in current region	22	3.17	3.00	4.00	1.12
Having to face new/different research expectations	23	3.14	3.00	4.00	1.21
Difficulties of relocating (finding a new home, moving, etc.)	24	3.04	3.00	4.00	1.17
Housing market differentials	25	2.99	3.00	3.00	1.09
Research interests of faculty at current university	26	2.94	3.00	3.00	1.09
Other professional opportunities for spouse	27	2.78	3.00	1.00	1.49
Other income supplementing opportunities at current university	28	2.75	3.00	3.00	1.23
Religious environment in current area	29	2.61	3.00	1.00	1.31
Opportunities for spouse to also be a faculty member	30	1.74	1.00	1.00	1.27

Note. "T" represents a tied ranking.

TABLE 2
Demographic Data

	Number of Respondents
Country	
United States	1,207
Outside the U.S.	186
Gender	
Male	917
Female	404
No response	72
Tenure Status	
Tenured	1,209
Non-tenured	113
No response	71
Rank	
Full Professor	726
Associate Professor	466
Assistant Professor	73
Other	58
No response	70
Age	
Over 65	123
56-65	658
46-55	456
36-45	89
No response	67
Affiliation with Accredited Schools	
AACSB-accredited school	1,033
Non-AACSB-accredited school	290
No response	70
Administrative Positions	
Current or past administrator	731
No current or past administrative position	627
No response	35
Chaired/Named Positions	
Current or past chaired research position	161
Current or past named professorship	332
No current or past chaired/named professorship	1,032
No response	34

TABLE 3
Factor Analysis for United States Respondents

	Factor			
	1	2	3	4
Giving up tenure	-0.051	-0.033	0.210	0.725
The pension system at my current school	-0.016	0.033	0.073	0.689
Having to face new/different research expectations	-0.010	0.137	0.133	0.688
Collegiality of current accounting faculty	0.241	0.830	0.049	0.037
Collegiality of current faculty at the university level	0.172	0.696	-0.116	0.194
Collegiality of current business faculty	0.195	0.865	0.002	0.051
Professional qualities of faculty colleagues	0.347	0.705	0.145	-0.113
Research support at current university	0.372	0.321	0.569	-0.057
Research interests of faculty at current university	0.436	0.436	0.421	-0.062
Teaching load/level at current university	0.167	0.373	0.406	0.174
Quality of students at current university	0.480	0.435	0.018	-0.079
Other income supplementing opportunities at current university	0.187	0.090	0.118	0.061
Proximity to family (parents, siblings, in-laws, children)	-0.064	-0.098	-0.080	0.082
Weather in current region	0.063	-0.011	0.083	0.051
Recreational and cultural opportunities in current locality	0.135	0.140	0.008	-0.022
Religious environment in current area	0.097	0.170	0.041	0.223
Satisfaction with quality of life in general	0.076	0.319	0.042	-0.178
Opportunities for spouse to also be a faculty member	0.092	-0.011	0.035	0.279
Other professional opportunities for spouse	-0.010	0.136	0.064	-0.111
General happiness of family	0.045	0.156	0.349	-0.296
Difficulties of relocating (finding a new home, moving, etc.)	0.040	-0.162	0.715	0.313
Housing market differentials	-0.011	0.019	0.740	0.291
Friends and social network in current locality	0.221	0.312	0.154	-0.055
Quality of educational opportunities for children in current locality	0.103	0.135	0.304	-0.138
Reputation of current accounting department at the regional level	0.838	0.176	0.068	0.146
Reputation of current accounting department at the national level	0.845	0.150	0.099	-0.068
Reputation of current college at the regional level	0.867	0.190	0.046	0.050
Reputation of current college at the national level	0.871	0.156	0.046	-0.135
Reputation of current university at the regional level	0.880	0.149	0.021	0.054
Reputation of current university at the national level	0.885	0.173	0.003	-0.088

Note. Shaded numbers represent loadings for those issues associated with the particular factor.

TABLE 4
U.S. Respondents Who Never Moved versus Those Who Moved Once

	US0		T-test	US1	
	Rank	Mean	Signif.*	Rank	Mean
General happiness of family	1	4.35	0.773	2	4.36
Satisfaction with quality of life in general	2	4.34	0.265	1	4.38
Collegiality of current accounting faculty	3	3.97	0.782	3	3.96
Friends and social network in current locality	4	3.75	0.165	6	3.67
Quality of students at current university	5	3.71	0.375	7	3.66
Collegiality of current business faculty	T6	3.67	0.060	4	3.78
Reputation of current accounting department at the regional level	T6	3.67	0.237	12	3.60
Professional qualities of faculty colleagues	8	3.66	0.693	5	3.68
Reputation of current university at the regional level	9	3.63	0.746	10	3.61
Giving up tenure	10	3.62	0.058	15	3.41
Teaching load/level at current university	11	3.61	0.448	8	3.65
Reputation of current college at the regional level	12	3.60	0.710	9	3.62
Recreational and cultural opportunities in current locality	13	3.45	0.006	11	3.60
Reputation of current university at the national level	14	3.39	0.311	16	3.33
Proximity to family (parents, siblings, in-laws, children)	T15	3.35	0.156	13	3.47
Reputation of current accounting department at the national level	T15	3.35	0.042	19	3.23
Collegiality of current faculty at the university level	17	3.33	0.158	14	3.42
Reputation of current college at the national Level	18	3.32	0.793	17	3.30
Quality of educational opportunities for children in current locality	19	3.26	0.490	21	3.20
Research support at current university	20	3.23	0.165	23	3.14
The pension system at my current school	21	3.21	0.663	18	3.25
Having to face new/different research expectations	T22	3.12	0.761	22	3.15
Weather in current region	T22	3.12	0.108	20	3.22
Difficulties of relocating (finding a new home, moving, etc.)	24	3.00	0.282	24	3.08
Housing market differentials	25	2.98	0.780	25	3.00
Research interests of faculty at current university	26	2.93	0.826	26	2.95
Other professional opportunities for spouse	27	2.84	0.171	28	2.72
Other income supplementing opportunities at current university	28	2.67	0.021	27	2.83
Religious environment in current area	29	2.66	0.209	29	2.56
Opportunities for spouse to also be a faculty member	30	1.80	0.090	30	1.68

*Significant differences at the .05 level are bolded.

Note. "T" represents a tied ranking.

TABLE 5
U.S. Respondents – Differences by Gender

	<u>Male</u>		T-test	<u>Female</u>	
	<u>Rank</u>	<u>Mean</u>	<u>signif.*</u>	<u>Rank</u>	<u>Mean</u>
General happiness of family	1	4.36	0.839	2	4.35
Satisfaction with quality of life in general	2	4.34	0.354	1	4.40
Collegiality of current accounting faculty	3	3.95	0.160	3	4.05
Quality of students at current university	4	3.71	0.171	11	3.63
Collegiality of current business faculty	5	3.67	0.002	T4	3.87
Friends and social network in current locality	6	3.65	0.001	T4	3.87
Professional qualities of faculty colleagues	7	3.64	0.062	6	3.75
Reputation of current accounting department at the regional level	8	3.62	0.120	T7	3.72
Teaching load/level at current university	9	3.60	0.213	10	3.68
Reputation of current university at the regional level	T10	3.59	0.029	T7	3.72
Reputation of current college at the regional level	T10	3.59	0.065	9	3.69
Recreational and cultural opportunities in current locality	12	3.57	0.073	15	3.46
Giving up tenure	13	3.49	0.369	13	3.60
Reputation of current university at the national level	14	3.36	0.516	16	3.40
Proximity to family (parents, siblings, in-laws, children)	T15	3.32	0.001	12	3.62
Reputation of current college at the national level	T15	3.32	0.989	17	3.32
Reputation of current accounting department at the national level	T15	3.32	0.628	19	3.28
Collegiality of current faculty at the university level	18	3.29	0.000	14	3.54
Weather in current region	19	3.27	0.000	25	2.97
Quality of educational opportunities for children in current locality	20	3.23	0.975	20	3.23
The pension system at my current school	21	3.20	0.374	18	3.30
Research support at current university	22	3.18	0.593	21	3.22
Having to face new/different research expectations	23	3.12	0.487	22	3.19
Difficulties of relocating (finding a new home, moving, etc.)	24	3.03	0.673	23	3.07
Housing market differentials	25	3.01	0.493	26	2.96
Research interests of faculty at current university	26	2.93	0.708	27	2.95
Other income supplementing opportunities at current university	27	2.88	0.000	29	2.50
Other professional opportunities for spouse	28	2.66	0.000	24	3.04
Religious environment in current area	29	2.61	0.745	28	2.63
Opportunities for spouse to also be a faculty member	30	1.69	0.053	30	1.85

*Significant differences at the .05 level are bolded.

Note. "T" represents a tied ranking.

TABLE 6
U.S. Respondents -- Differences by Age

	<u>Over 65</u>		<u>56-65</u>		<u>46-55</u>		<u>36-45</u>		<i>F-test signif.*</i>
	<i>Rank</i>	<i>Mean</i>	<i>Rank</i>	<i>Mean</i>	<i>Rank</i>	<i>Mean</i>	<i>Rank</i>	<i>Mean</i>	
Satisfaction with quality of life in general	1	4.45	1	4.31	2	4.38	2	4.62	0.002
General happiness of family	2	4.42	2	4.24	1	4.47	1	4.68	0.000
Collegiality of current accounting faculty	3	4.05	3	3.94	3	4.02	3	4.05	0.539
Collegiality of current business faculty	4	3.83	4	3.70	T4	3.76	7	3.71	0.550
Quality of students at current university	5	3.81	T5	3.67	6	3.68	9	3.66	0.482
Friends and social network in current locality	6	3.80	T5	3.67	T4	3.76	4	3.82	0.364
Reputation of current University at the Regional Level	7	3.77	T9	3.62	9	3.62	15	3.55	0.405
Professional qualities of faculty colleagues	8	3.76	T7	3.63	8	3.71	6	3.78	0.293
Reputation of current college at the Regional Level	9	3.75	T9	3.62	T10	3.60	T17	3.48	0.317
Reputation of current accounting department at the Regional Level	T10	3.71	T7	3.63	7	3.68	12	3.60	0.803
Teaching load/level at current university	T10	3.71	11	3.57	12	3.65	5	3.80	0.109
Recreational and cultural opportunities in current locality	12	3.65	12	3.54	13	3.48	14	3.57	0.440
Reputation of current University at the National Level	13	3.61	16	3.31	16	3.36	16	3.54	0.012
Collegiality of current faculty at the university level	14	3.59	T14	3.38	15	3.34	24	3.14	0.044
Reputation of current college at the National Level	15	3.57	18	3.25	T18	3.33	19	3.42	0.011
Reputation of current accounting department at the National Level	16	3.51	19	3.21	T18	3.33	13	3.59	0.002
Proximity to family (parents, siblings, in-laws, children)	17	3.46	T14	3.38	14	3.42	T17	3.48	0.913
Weather in current region	18	3.28	20	3.20	20	3.13	23	3.15	0.631
Research support at current university	19	3.23	23	3.07	23	3.28	T10	3.65	0.000
Giving up tenure	20	3.19	13	3.53	T10	3.60	T10	3.65	0.187
Quality of educational opportunities for children in current locality	21	3.12	22	3.16	22	3.31	8	3.68	0.020
Research interests of faculty at current university	22	3.11	26	2.85	26	2.99	22	3.17	0.014
The pension system at my current school	23	3.10	17	3.29	17	3.23	28	2.84	0.280
Having to face new/different research expectations	24	2.96	21	3.18	21	3.19	T26	2.85	0.234
Housing market differentials	25	2.88	25	2.95	25	3.05	21	3.25	0.090
Other income supplementing opportunities at current university	26	2.86	28	2.73	28	2.74	25	2.89	0.604
Difficulties of relocating (finding a new home, moving, etc.)	27	2.84	24	2.97	24	3.14	20	3.36	0.005
Religious environment in current area	28	2.75	29	2.52	29	2.77	29	2.55	0.022
Other professional opportunities for spouse	29	2.59	27	2.76	27	2.85	T26	2.85	0.394
Opportunities for spouse to also be a faculty member	30	1.69	30	1.76	30	1.76	30	1.45	0.273

*Significant differences at the .05 level are bolded.

TABLE 7
U.S. Respondents -- Tenured versus Non-Tenured

	<u>Tenured</u>		T-test <u>signif.*</u>	<u>Untenured</u>	
	<u>Rank</u>	<u>Mean</u>		<u>Rank</u>	<u>Mean</u>
General happiness of family	1	4.37	0.810	2	4.34
Satisfaction with quality of life in general	2	4.35	0.438	1	4.41
Collegiality of current accounting faculty	3	3.98	0.996	3	3.98
Collegiality of current business faculty	4	3.72	0.675	6	3.77
Friends and social network in current locality	5	3.71	0.494	4	3.79
Quality of students at current university	6	3.68	0.968	8	3.68
Professional qualities of faculty colleagues	7	3.67	0.923	10	3.66
Reputation of current accounting department at the regional level	T8	3.64	0.966	11	3.65
Giving up tenure	T8	3.64	0.000	29	1.96
Teaching load/level at current university	10	3.62	0.614	9	3.68
Reputation of current university at the regional level	11	3.61	0.094	5	3.78
Reputation of current college at the regional level	12	3.61	0.734	12	3.65
Recreational and cultural opportunities in current locality	13	3.54	0.223	15	3.40
Proximity to family (parents, siblings, in-laws, children)	14	3.38	0.016	7	3.73
Collegiality of current faculty at the university level	15	3.36	0.191	14	3.51
Reputation of current university at the national level	16	3.35	0.032	13	3.57
Reputation of current college at the national level	17	3.30	0.527	16	3.38
Reputation of current accounting department at the national level	18	3.30	0.680	17	3.34
Research support at current university	19	3.26	0.000	28	2.45
The pension system at my current school	20	3.24	0.319	20	3.04
Quality of educational opportunities for children in current locality	21	3.23	0.978	18	3.23
Having to face new/different research expectations	22	3.19	0.000	27	2.51
Weather in current region	23	3.18	0.487	19	3.09
Difficulties of relocating (finding a new home, moving, etc.)	24	3.04	0.753	21	3.00
Housing market differentials	25	3.01	0.141	24	2.81
Research interests of faculty at current university	26	2.97	0.001	26	2.54
Other professional opportunities for spouse	27	2.78	0.669	25	2.71
Other income supplementing opportunities at current university	28	2.74	0.227	22	2.92
Religious environment in current area	29	2.60	0.110	23	2.82
Opportunities for spouse to also be a faculty member	30	1.76	0.003	30	1.43

*Significant differences at the .05 level are bolded.

Note. "T" represents a tied ranking.

TABLE 8
U.S. Respondents -- Length since Last Top-Tier Publication

	Within 5 Years		T-test	Over 5 Years	
	Rank	Mean	Signif.*	Rank	Mean
General happiness of family	1	4.40	0.102	2	4.31
Satisfaction with quality of life in general	2	4.35	0.546	1	4.38
Collegiality of current accounting faculty	3	3.97	0.785	3	3.99
Professional qualities of faculty colleagues	4	3.74	0.024	7	3.61
Quality of students at current university	5	3.73	0.088	6	3.63
Collegiality of current business faculty	6	3.72	0.621	4	3.75
Friends and social network in current locality	7	3.72	0.910	5	3.72
Reputation of current university at the regional level	8	3.70	0.009	11	3.54
Reputation of current accounting department at the regional level	9	3.70	0.078	8	3.59
Teaching load/level at current university	10	3.69	0.011	10	3.55
Reputation of current college at the regional level	11	3.67	0.043	9	3.55
Recreational and cultural opportunities in current locality	12	3.58	0.045	14	3.45
Research support at current university	13	3.55	0.000	25	2.80
Giving up tenure	14	3.55	0.534	13	3.48
Reputation of current university at the national level	15	3.53	0.000	18	3.19
Reputation of current accounting department at the national level	16	3.52	0.000	22	3.07
Reputation of current college at the national level	17	3.48	0.000	20	3.13
Collegiality of current faculty at the university level	18	3.35	0.421	15	3.40
Proximity to family (parents, siblings, in-laws, children)	19	3.34	0.099	12	3.48
Quality of educational opportunities for children in current locality	20	3.28	0.181	19	3.17
Weather in current region	21	3.22	0.135	21	3.12
Research interests of faculty at current university	22	3.17	0.000	28	2.68
The pension system at my current school	23	3.16	0.210	16	3.29
Having to face new/different research expectations	24	3.07	0.199	17	3.20
Difficulties of relocating (finding a new home, moving, etc.)	25	3.06	0.546	23	3.02
Housing market differentials	26	3.00	0.723	24	2.98
Other professional opportunities for spouse	27	2.79	0.593	27	2.74
Other income supplementing opportunities at current university	28	2.79	0.682	26	2.76
Religious environment in current area	29	2.57	0.316	29	2.65
Opportunities for spouse to also be a faculty member	30	1.74	0.514	30	1.70

*Significant differences at the .05 level are bolded.

Note. "T" represents a tied ranking.

TABLE 9
U.S. Respondents -- Length since Last Non-Top Tier Publication

	Within 5 Years		T-test	Over 5 Years	
	Rank	Mean	Signif.*	Rank	Mean
Satisfaction with quality of life in general	1	4.37	0.874	2	4.36
General happiness of family	2	4.35	0.379	1	4.40
Collegiality of current accounting faculty	3	3.98	0.635	3	4.02
Collegiality of current business faculty	4	3.73	0.522	4	3.77
Friends and social network in current locality	5	3.72	0.779	5	3.74
Quality of students at current university	6	3.69	0.872	6	3.70
Professional qualities of faculty colleagues	7	3.68	0.754	7	3.66
Reputation of current accounting department at the regional level	8	3.68	0.131	10	3.56
Reputation of current university at the regional level	9	3.66	0.116	13	3.54
Teaching load/level at current university	10	3.64	0.548	9	3.60
Reputation of current college at the regional level	11	3.64	0.297	11	3.56
Giving up tenure	12	3.62	0.001	20	3.14
Recreational and cultural opportunities in current locality	13	3.53	0.803	12	3.55
Reputation of current university at the national level	14	3.39	0.129	16	3.28
Proximity to family (parents, siblings, in-laws, children)	15	3.35	0.006	8	3.62
Collegiality of current faculty at the university level	16	3.35	0.047	14	3.50
Research support at current university	17	3.34	0.000	27	2.67
Reputation of current college at the national level	18	3.34	0.124	17	3.22
Reputation of current accounting department at the national level	19	3.33	0.063	19	3.19
The pension system at my current school	20	3.23	0.824	18	3.21
Weather in current region	21	3.20	0.222	22	3.10
Quality of educational opportunities for children in current locality	22	3.20	0.058	15	3.39
Having to face new/different research expectations	23	3.16	0.512	23	3.08
Research interests of faculty at current university	24	3.02	0.000	29	2.61
Difficulties of relocating (finding a new home, moving, etc.)	25	3.02	0.195	21	3.13
Housing market differentials	26	3.01	0.320	24	2.93
Other professional opportunities for spouse	27	2.77	0.741	26	2.81
Other income supplementing opportunities at current university	28	2.74	0.302	25	2.83
Religious environment in current area	29	2.61	0.733	28	2.64
Opportunities for spouse to also be a faculty member	30	1.75	0.345	30	1.67

*Significant differences at the .05 level are bolded.

Note. "T" represents a tied ranking.

TABLE 10
U.S. Respondents – Differences by AACSB Accreditation Status

	Accredited		T-test	Not Accredited	
	Rank	Mean	Signif.*	Rank	Mean
Satisfaction with quality of life in general	1	4.37	0.322	2	4.32
General happiness of family	2	4.36	0.856	1	4.35
Collegiality of current accounting faculty	3	3.99	0.517	3	3.94
Friends and social network in current locality	4	3.73	0.737	5	3.70
Reputation of current accounting department at the regional level	5	3.71	0.000	17	3.32
Collegiality of current business faculty	T6	3.70	0.046	4	3.86
Quality of students at current university	T6	3.70	0.178	7	3.60
Professional qualities of faculty colleagues	T6	3.70	0.047	9	3.56
Reputation of current university at the regional level	9	3.68	0.000	15	3.35
Reputation of current college at the regional level	10	3.67	0.000	14	3.35
Teaching load/level at current university	11	3.66	0.008	11	3.47
Recreational and cultural opportunities in current locality	12	3.55	0.160	12	3.44
Giving up tenure	13	3.52	0.735	10	3.47
Reputation of current university at the national level	14	3.46	0.000	21	2.92
Reputation of current accounting department at the national level	15	3.43	0.000	26	2.72
Reputation of current college at the national level	16	3.42	0.000	24	2.83
Proximity to family (parents, siblings, in-laws, children)	17	3.36	0.013	6	3.64
Research support at current university	T18	3.33	0.000	28	2.54
Collegiality of current faculty at the university level	T18	3.33	0.001	8	3.58
Quality of educational opportunities for children in current locality	20	3.24	0.761	18	3.20
Weather in current region	21	3.21	0.039	19	3.03
The pension system at my current school	22	3.20	0.229	15	3.35
Having to face new/different research expectations	23	3.08	0.013	13	3.38
Difficulties of relocating (finding a new home, moving, etc.)	24	3.04	0.889	20	3.02
Research interests of faculty at current university	25	3.03	0.000	29	2.51
Housing market differentials	26	3.02	0.036	23	2.85
Other income supplementing opportunities at current university	27	2.78	0.218	27	2.66
Other professional opportunities for spouse	28	2.77	0.819	25	2.79
Religious environment in current area	29	2.55	0.001	22	2.89
Opportunities for spouse to also be a faculty member	30	1.73	0.932	30	1.72

*Significant differences at the .05 level are bolded.

Note. "T" represents a tied ranking.

TABLE 11
United States versus International Respondents

	Unites States		T-test	International	
	<u>Rank</u>	<u>Mean</u>	Signif.*	<u>Rank</u>	<u>Mean</u>
General happiness of family	T1	4.36	0.214	1	4.43
Satisfaction with quality of life in general	T1	4.36	0.397	2	4.31
Collegiality of current accounting faculty	3	3.97	0.396	3	4.03
Collegiality of current business faculty	4	3.72	0.123	6	3.83
Friends and social network in current locality	5	3.71	0.068	T4	3.84
Quality of students at current university	6	3.69	0.363	T9	3.75
Professional qualities of faculty colleagues	7	3.67	0.318	12	3.74
Reputation of current accounting department at the regional level	8	3.64	0.130	T9	3.75
Teaching load/level at current university	T9	3.62	0.275	T13	3.70
Reputation of current university at the regional level	T9	3.62	0.025	T7	3.78
Reputation of current college at the regional level	11	3.61	0.598	15	3.65
Recreational and cultural opportunities in current locality	T12	3.52	0.270	16	3.60
Giving up tenure	T12	3.52	0.096	21	3.29
Proximity to family (parents, siblings, in-laws, children)	14	3.41	0.218	17	3.54
Collegiality of current faculty at the university level	15	3.37	0.551	18	3.42
Reputation of current university at the national level	16	3.36	0.000	T4	3.84
Reputation of current college at the national level	17	3.31	0.000	T13	3.70
Reputation of current accounting department at the national level	18	3.29	0.000	T9	3.75
Quality of educational opportunities for children in current locality	T19	3.23	0.388	20	3.33
The pension system at my current school	T19	3.23	0.584	23	3.16
Research support at current university	21	3.19	0.000	T7	3.78
Weather in current region	22	3.17	0.003	28	2.89
Having to face new/different research expectations	23	3.14	0.468	T25	3.04
Difficulties of relocating (finding a new home, moving, etc.)	24	3.04	0.399	24	3.12
Housing market differentials	25	2.99	0.616	T25	3.04
Research interests of faculty at current university	26	2.94	0.000	19	3.35
Other professional opportunities for spouse	27	2.78	0.001	22	3.18
Other income supplementing opportunities at current university	28	2.75	0.030	27	2.95
Religious environment in current area	29	2.61	0.000	29	2.01
Opportunities for spouse to also be a faculty member	30	1.74	0.631	30	1.79

*Significant differences at the .05 level are bolded.

Note. "T" represents a tied ranking.