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## Article

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## Difficulties in the accounting research– practice–teaching relationship: Evidence from Romania

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**Abstract:** For more than 40 years, there has been a continuous and heated debate in literature, with regard to the difficult relationship between the three components of the accounting profession: research, practice and teaching. With few exceptions, there is a large consensus of opinions that there is at least a gap between accounting research and practice, if not a schism. In bridging the gap, a better communication between the two parties seems to be the best solution and the professional bodies, the most proper moderator. Under these circumstances, starting from the identified results of previous research, we investigated the mutual relationships within the research-practice-teaching triangle, aiming at identifying and assessing the obstacles that determine and maintain the gap between the accounting academia and practice in the Western part of Romania. With regard to the research-practice line, our results were not significantly different from the ones of other authors. We found that the accounting profession in Romania is characterized by a disruption between the interests of academics and practitioners, determined by a lack of communication between the two parties. Our personal contribution to the debate consists however in a thorough analysis of the role of university education in narrowing the existing gap between academia and practice.

**Keywords:** accounting academia, practice, research, teaching, education

**JEL codes:** M41

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*“Universities are in the business of research. Theoretical research needs to be done, but the acid test is what the practical value of that research is.” - respondent in the Tucker and Lowe (2011) survey*

## 1. Introduction

The debate on the three-sided relationship between accounting research, practice and teaching is not new in the specific literature. However, it is still a heated one. Significant references from the last 40 years are repeatedly cited, some opinions coming from the 1970s are still valid today, and the relation between the three components of the accounting profession is similar from Australia to Europe.

It is not easy to find proper answers to the questions raised within this topic. Several authors describe the difficult relationship between academia and practice (Albu & Toader, 2012; Duff & Marriott, 2012; Guthrie *et al.*, 2011; Inanga & Schneider, 2005; Tucker & Lowe, 2011) and even identify concrete actions to be performed, in order that the two come closer (Albu & Toader, 2012; Chalmers & Wright, 2011; Hopwood, 2008; Lee, 1989). In reality however, the problems remain. In this context, the objective of our paper consists in the identification and evaluation of the barriers that determine and „support” the gap between accounting academia and practice in Romania, by distinctly approaching each side of Beaver’s triangle (cited by Donovan, 2005): research – practice – teaching. More exactly, the paper provides, sequentially, a detailed analysis of the relationships between the two components and emphasizes the challenges faced by both practitioners, and academics.

The topic we approach is a currently relevant and long debated one; opinions issued in the latest years certified its significance. Though the literature includes research that covers this issue quite well and even provides practical solutions, the accounting profession still claims the same trouble. The gap was heavily sensed in Romania, especially in the last decade, as a consequence of the changing academic evaluation system, that alienated even more the academia from practice. The academia’s, but also the practitioners’ concerns regarding the identification of viable solutions for the conciliation of the two parties are visible and encourage the continuous research on this topic.

Starting from the identified results of previous research, performed both in and outside Romania, we decided to investigate the mutual relationships within the research-practice-teaching triangle. In order to provide an answer to the research questions raised after the review of the specific literature, we designed two questionnaires, addressed both accounting practitioners and accounting academics, from the Western part of Romania. For a proper analysis of the answers, we also conducted a series of semi-structured interviews with representatives of the

academia. More, the processing and the analysis of the provided data relies, additionally, on our own experience and concerns, as accounting practitioners and academics.

The results of our study are not significantly different from the results of other research provided by the literature: (a) the strong influence of the evaluation criteria on the behavior of the academics; (b) the divergent interests of practitioners and academics; (c) the essential role of communication within the practice-academia relationship. However, we identified several additional accents: (i) the readiness for collaboration is rather declared, with no precise cooperation suggestions; (ii) the short-term vision is encountered both among practitioners and among academics; (iii) the pre-university system „contributes” to the precarious education of the students and blocks the building of practitioners-required competences.

We consider that our research contributes to the development of accounting knowledge and is useful for both practitioners and academics, out of several reasons. Firstly, it focuses more on the educational component, rather neglected in the related literature. In our opinion, teaching should be the starting point in building a system, meant to conciliate the two parties – academia and practice. Secondly, it highlights the behavior-related and attitude-related issues of the involved actors. Hence, we point to the fact that the human quality should be emphasized, and not only the “scientific productivity” or the efficiency in the completion of the current tasks. Thirdly, we signalize current problems and compare the perceptions and expectations of the parties, regarding the existent gap. Indicating the problem is the first step in the launching of projects meant to adapt the content of the training programs, so that the newly created competences facilitate the medium- and long term conciliation between the two parties.

As for the paper's structure, the second section of the paper provides a thorough literature review, organized on distinct opinions related to the nature and reality of the identified gap, as well as to the nature of possible solutions in tightening the connection between accounting research and practice. After a brief description of the research questions and methodology, the presentation and discussion of the results is organized around the three lines of Beaver's triangle (cited by Donovan, 2005): the research-practice, the teaching-practice and the research-teaching relationship. Given its significance as a solution in bridging the gap, the communication between academics and practitioners is distinctly approached, before the paper is concluded.

## 2. Literature review

As above mentioned, the literature on the three components of the accounting profession focuses rather on two of them: research and practice, as the relationship between the two is assessed like rather difficult. However, given the variety of perceptions and suggested solutions, we decided to cluster the contributions around the trends described within the following subsections.

### 2.1 Research and practice in accounting: two “worlds apart”

With few exceptions, there is a large consensus throughout the specific literature, that there is at least a gap between accounting research and practice (Inanga & Schneider, 2005; Albu & Toader, 2012; Donovan, 2005; Parker *et al.*, 2011; Tucker & Lowe, 2011; Carlin, 2011; Guthrie *et al.*, 2011; Stevenson, 2011), if not more radically a schism (Tilt, 2010). More, Laughlin (2011) expands the debate to the relationship between accounting practitioners, researchers and policy makers and wonders at his turn if we don't deal with more than a gap, i.e. if the three are ‘*worlds together*’ or ‘*worlds apart*’.

All over the world, authors identified common reasons for the gap; among these, the most frequently specified one consists in the different interests of researchers and practitioners: while practitioners need to get immediate solutions to their current problems, researchers focus less on the practical relevance of their research topics and more on the chances to have their papers published in certain journals, in accordance with the requirements of the academic evaluation system. Within a thorough description of the system, Albu and Albu (2012) point to Charreaux and Schatt (2005), who emphasize that, though incentive systems are meant to enhance research activity, the yielded effect depends on the manner in which they were conceived: if poorly designed, they can have pernicious effects, i.e. evaluating research based on the number of publications will result in a decrease of the originality and favour journals with easy access. In the same context, Khalifa and Quattrone, (2008) and Hopwood (2008), show that institutional objectives affect the publication choices of the academics, as the rankings of the journals hosting research of the university members play an important role in the ranking of the respective university.

The different authors contributing to the topic generally agree on the starting point of the research-practice gap: the disjunction of interests - accounting practitioners are interested in short-term research results, as they seek immediate solutions to the own professional problems, while academics focus on the quality of the journals in which their research findings are published, as these determine their status (Brinn *et al.*, 1996). More, as the research efforts require a long time, the slow results become irrelevant for the practitioners (Inanga & Schneider, 2005). Further, the

two authors warn that “*the issues and methods of interest to academic researchers are of little or no consequence to practitioners and, moreover, are not focused on fundamental questions*”, meaning that academic research in accounting is of little or no value or interest to practitioners. Following the same line, Albu and Toader (2012) show that research topics are selected based on publishing opportunities, supporting three causes of the gap between researchers and practitioners: (1) research characteristics and the researchers’ behaviour; (2) the expectations of the business professionals, and; (3) the characteristics of the communication between researchers and professionals. Hence, the authors conclude that practitioners and researchers “*have different interests, agendas and incentives*”; practitioners are short-term and locally focused, while academics focus on journal expectations, as they are guided by the university evaluation system; “*the current situation is the result of the ‘history’ of this relationship... the overall condition results from a social, economic, and institutional context*”; for both academics and practitioners, a closer relationship would be beneficial; “*...science needs to find a way to deliver to practitioners, and practitioners need to learn to be more accepting and appreciative of academic research*”.

In the context of the research-practice-teaching triangle, Donovan (2005) advises of following issues: accounting is utilitarian, meaning that it must be useful, otherwise it is redundant; as there is a massive amount of activity in the three areas of the triangle, there is a need to keep in touch and co-ordinate the efforts; and the three different areas have different initial objectives, out of which he clearly identifies the objectives of practitioners and teachers (practitioners – to make money and/or serve the community, teachers – to teach and to stimulate and develop thinking and learning); however, he considers that the objectives of the researchers vary with the individuals involved in the research work.

Parker *et al.* (2011) observe that, as accounting focuses on technologies and technical practices used by accounting practitioners, it is conceived as an applied science, however they note that there have been claims that research has become too far removed from the interests of the profession and practitioners; some of the accounting research community consider that many practical issues of concern to professional accountants do not warrant the attention of researchers.

More specific, Mitchell (2002) states that much of the academic research undertaken in management accounting fails the practitioners’ ‘*so what*’ test, while Bricker and Previts (1990), quoted by Tucker and Lowe (2011), observe that practitioners consider that accounting researchers sacrifice the search for relevant and substantive results in favour of achieving methodological improvements.

As a cornerstone of the disconnected interests, the academic performance evaluation is quite extensively debated within the specific literature. There are

three formal evaluation criteria - university ranking, journal ranking and academics' evaluation, out of which the last one means pressure to publish; hence the expected quantity/quality ratio affects the selection of journals for intended publication (Tinker, 2006).

Within a thorough description of the Romanian academic evaluation, Albu and Albu (2012) show that the system has negative effects on the quality of Romanian journals and researchers/academics, as it creates alienation and frustration in its subjects. More, the university becomes "*a mode in which individuals are controlled and shaped and which transforms its members in prisoners of a certain way of thinking and acting*". Respondents to their survey claim that: quantity is privileged over quality; everyone wants to publish, not to conduct research, disregarding the fact that publication is just the top of the iceberg; the personnel in charge with the assessment of Romanian academics' performance is a clerical one, with no experience in teaching or researching. The authors admit the fact that a purely qualitative performance assessment would not be possible, as there are no experienced researches to perform the reviews; however, under these circumstances and as the research evaluation criteria are quantitative, it's understandable that most academics take the easy road in fulfilling them. As a consequence, the authors note there is a trend among Romanian accounting academics to publish their work in non-accounting journals, as these outrank accounting journals and the publication process is presumably easier.

## **2.2 Radicals wonder: can any research be performed in accounting?**

Taking a step back from the mere gap debate and approaching the subject of accounting research, more radical voices question that research in the field of accounting can even be performed.

Starting from Tricker's (1978) representation of the research process, as a feed-forward relationship (deriving and testing new hypotheses from an existing theory) or a feed-back relationship (deriving new models from the observation of the real world, based on existing theory), the major problem associated by Inanga and Schneider (2005) to accounting research consists in the absence of a theory to be used as a reference for creating hypotheses or models. As a consequence, they aim at demonstrating that "*accounting is not a science and that the mere use of scientific methodologies does not change the basic facts*". Further, the two authors state that the reported accounting research consists in fact only in correlation analysis and not in testing of theories and related hypotheses.

In this context, what is considered to be accounting theory is actually a set of generally accepted principles (GAAP) and these lack the ingredients of good theory, as defined by Ryan *et al.* (1992): predictive ability, internal and external

consistency, ability to generate implications that can be refuted by empirical testing, and provision of focus to guide and direct research into empirical problems. As financial accounting research is linked to GAAP and the GAAP is based on the assumption that general purpose, historical cost financial statements are informative and useful because they are reliable, Inanga and Schneider (2005) highlight the risk associated to conducting research using theories which assume that a certain state is known, though it was not tested and evaluated with research. More, “*accounting research tied to a normative theory expressed in terms of GAAP inhibits, rather than encourages substantive, meaningful research*”. Hence, with no basic accounting theory, practitioners are not able to evaluate effectively what they are doing and provide innovation in response to new demands.

Heck and Jensen (2006) explain that much of what is labeled as accounting research actually has little to do with accounting, as accounting researchers use techniques and methods developed in, and central to, other disciplines (e.g. econometrics, finance, psychology, statistics), “*with accounting or accountants as almost coincidental variables of investigation*”.

Illustrating this specific point with reference to Romania, Albu and Albu (2012) point to a study conducted by the Association of Romanian Researchers Worldwide (ro. Asociația cercetătorilor români din întreaga lume – Ad Astra, 2007), intended to rank Romanian universities based on the number of articles published by their staff in journals listed in ISI Web of Science in 2006. The study shows that the fields in which Romanian universities can offer good teaching by relatively well prepared academics are physics, chemistry, chemical engineering, materials engineering and mathematics. Economics, on the other hand, is a domain in which Romanian universities are not able to perform well, while the few articles published in economics by Romanian academics were prepared by mathematicians and IT specialists.

In the same context, Baldvinsdottir *et al.* (2010) warn that, as a social science, the primary aim of accounting research is to “*explain and understand the behavior of accountants*”, not to change it. Hence, accounting research is not aimed at immediate applicability and potential use in practice. It is meant “*to challenge, to criticize and to make contributions to the knowledge*”.

### **2.3 Some reply: ...yes, it can and the results are significant.**

#### **The gap is a matter of communication**

There are also some optimistic voices in literature (Chalmers & Wright, 2011; Moehrle *et al.*, 2009; Guthrie *et al.*, 2011), warning that the gap between research and practice is a perceived one, that research generated significant useful effects in practice, just that these are not visible enough. To be honest, however, they are



fewer than the pessimistic ones. Nevertheless, a consensus can be found in the nomination of an improved communication as the best solution for bridging the gap. Equally important is the suggestion to teach students about the manner in which research can be used in practice, so that they start doing it after becoming practitioners.

More conciliatory, Guthrie *et al.* (2011) point to the fact that, since accounting focuses on technologies and technical practices used by accounting practitioners, it is perceived as an applied science. However, unlike medicine, for instance, the impact of the accounting research is not easy to discern (Tilt, 2010).

Following the same line, Chalmers and Wright (2011) wonder if the research gap in accounting might not rather be, to a certain extent, a perceived gap rather than a real gap. In the same line, Moehrle *et al.* (2009) indicate areas in which accounting research has been successful in influencing practice: regulation of financial accounting, financial reporting and capital markets; use of financial accounting information; auditing practice; tax practice, policy and compliance; management accounting; and accounting information systems. More, as the academic reward system interprets research as publication in academic journals, applied research is now devalued, though it is more likely to contribute to practice.

In the attempt to understand the circumstances of the research-practice gap, Tucker and Lowe (2011) analyze its faults following the pattern of the diffusion theory, according to which the assimilation of knowledge is a complex process, comprising four stages: discovery, translation, dissemination and change. The results of their research indicate that problems are attributable primarily to the translation and dissemination stages. This means that academic research doesn't reach practitioners not because of its content, but because of how and where it is communicated. As such, the two most significant barriers to research utilization by practitioners are: (i) difficulties in understanding academic research papers; and, (ii) limited access to research findings. The way in which research is written and presented was seen as the most significant reason for the low utilization of academic research by practitioners, however interviewees also considered access to academic research as a serious barrier in the greater engagement between academic researchers and practitioners. Concluding their research, Tucker and Lowe (2011) warn against two paradoxes: the assumption that the topics investigated in academic research are relevant, considering that practitioners access academic research rarely and even when they do, they find it difficult to comprehend the results; and secondly, the assumption that the findings of academic research are likely to be adopted and implemented, given that practitioners barely have access to and comprehend academic research.

Tucker and Lowe's (2011) observation of the undesirable effects of a faulty communication is supported throughout the literature. Baldvinsdottir *et al.* (2010)

also note that the highly mathematical profile, the complex theory and not least the language used in accounting research are a barrier between researchers and practitioners. Donovan (2005) agrees that researchers are driven to publish in academic journals which are not widely read and their articles may be incomprehensible to the ordinary reader. In the same context, he wonders what is the intent of such articles, if they are not on the reading lists of the students, or cannot be? Inanga and Schneider (2005) argue that accounting research is inadequately related to practitioner and user needs because of lack of meaningful and constructive communication between and among researchers, practitioners, and users. Guthrie *et al.* (2011) note that academic research papers are difficult to read and understand and state that, as the accounting profession is made up of three parts, there needs to be more communication and coordination between practitioners, policy makers and academic researchers. Chalmers and Wright (2011) advise that a major condition for the research to be applied is that the research findings are diffused throughout the practitioner community.

As a representative of the standard setters, Stevenson (2011) questions the trust that users of research still have in academics, as “*where once academics were considered to be the front of wisdom for an a priori analysis of the financial reporting issues ... now the academic literature and expertise are considered largely irrelevant*”. Though academics still have a trusted capacity to undertake thorough research and to have a grasp of the significance of their own and other research findings, the means to communicate research findings are ineffective as “*while publications are essential, they are even less read than annual financial reports*”.

As for the solutions in bridging the gap, as advanced within the specific literature, Donovan (2005) supports the idea of a continuing and effective dialogue and co-operation between the academic community and the practitioners, as “*professionals need the intellectual and research abilities which the academics can bring to the table*”. He suggests that academia (including PhD students) should set up joint committees with practicing firms supported by accounting bodies/institutes, in order to develop research potential, considering that such a collaboration should be long-termed and national. Laughlin (2011) concludes that there should be a will by accounting researchers, accounting policy makers and accounting practitioners to come together in a discourse to discover how they may work more closely together. Carlin (2011) nominates the discussion and identification of interesting research questions via roundtables, placements of academic staff within businesses, regulatory agencies and professional services firms for extended periods as an alternative form of outside study program, also pointing to the accounting professional bodies themselves, who have great latent potential to be catalysts. Following his survey, Tucker and Lowe (2011) summarize the suggestions of their respondents, like including the provision of grant funding

to academics looking to undertake research that is of direct relevance to practice, staging public lectures and presentations on research by academics, publishing research findings in magazines and newsletters, holding joint conferences, involving academics on committees, and as summarized by one interviewee, “*acting as a ‘middle man’ for academics and members to network*”. At his turn, he also observes that professional accounting bodies are perceived to play an instrumental role in bridging the gap.

## 2.4 Education as a bridge over the gap

At least equally important, there are suggestions in the direction of using the academic education provided to students (future practitioners), as a vehicle in enhancing the perceived importance of academic research. Chalmers and Wright (2011) assume that one of the major reasons why the successful examples of research are not transferred into the practice is the fact that “*academics fail to teach about the research itself*”, passing to students, as future practitioners, only the tools and techniques which resulted from research. In the same direction, Guthrie *et al.* (2011) observe that the relevance of academic research to practitioners is likely to be enhanced by more education in undergraduate university programs about the value of academic research. In this context, the role of the accounting academic remains of criticizing, challenging, and engaging in debate; the role of the practitioner is to seek out academic research results that add value to the businesses of clients or to the practice itself and its business performance. The interface between practitioner and academic is moderated through the practitioner’s need for high quality student graduates.

Parker *et al.* (2011) agree upon the fact that any debate about the impact of research on professional practice must include education in the equation, i.e. the role of the graduates. However, Inanga and Schneider (2005) highlight the fact that the academic education provided to students is rather practice oriented, as universities concentrate on teaching what is practiced. As employers are more interested in how quickly the recruit is billable, rather than how well educated he/she is, the education paradigm is driven by the requirements of employers, not the education needs of the students (Demski, 2001). An important cause of this orientation resides in the fact that often the quality of the university curriculum in accounting is assessed based on the extent to which graduates are able to pass the professional accounting examinations. Consequently, accounting research is hardly part of the academic teaching. In the same context, Albrecht and Sack (2000) point to the need that university accounting provides rather generic skills, such as problem-solving and communication.

Apart from the inclusion of research issues in the curricula, a significant barrier in the proper connection of research to education seems to be the spare time resources

of the academics. In this context, Parker *et al.* (2011) point to the over-enrolment of students in Australian business schools, leading to staff shortages, large classes, very high staff/student ratios and issues associated with teaching quality, while Albu and Albu (2012) mention the overload of young academics in Romania with teaching classes, which significantly narrows the time spent in research. As a proper conclusion of this matter, Donovan (2005) wonders if accounting research should or must be done only by those teaching the subject, respectively, if good teachers make good researchers and vice-versa.

### **3. Research questions and research methodology**

#### **3.1 Research questions**

As observed in the previous section, the specific literature focuses mainly on the accounting research-practice relationship. In our opinion however, this relationship is not a direct one, as research and practice have divergent objectives: research aims at expanding the knowledge in the field, by striking unexplored paths, while practice is accustomed to following certain patterns and rules. The only item able to tighten the connection between the two is teaching. As a consequence, the objective of the current paper is to identify and assess the obstacles that determine and maintain the gap between the accounting academia and practice in Romania, by approaching each side of the research-practice-teaching triangle. On this line, we raise and seek to respond to three questions:

*RQ1. To what extent do the research preoccupations of accounting academics overlap with the expectations of the practitioners?*

*RQ2. Is accounting education adapted to the requirements of accounting practice? Who should initiate this correlation: academics or practitioners?*

*RQ3. Are there any premises for an efficient assimilation of the research results in teaching?*

Albu and Toader (2012) identified three causes of the research-practice gap: the research characteristics and the researchers' behaviour, the expectations of the practitioners and the characteristics of the communication between researchers and practitioners. By additionally considering the matter of teaching, we shall expand the approach to the educational component of the academia.

#### **3.2 Research methodology**

In order to respond to the above specified research questions, we performed a questionnaire-based survey, addressed on the one hand, to practitioners – chartered accountants from the Timis county and, on the other hand, to accounting academics from the same geographical area. We focused on this region given the fact that,

with a GDP per capita of 10.011 euro, the Timis County ranks on the 2<sup>nd</sup> place in Romania, after Bucharest, and is seen as 'the economic driving force' from the Western side of the country. More, it is the county with the highest standard of living, based on indicators from the National Institute of Statistics, the National Agency for Workforce Employment and the National Commission for Prognosis. The macroeconomic profile, accompanied by the attractiveness for foreign multinational companies, indicates an active business environment.

The research was performed in the period October 2013 - January 2015, in three different stages. In the first step, i.e. between January-October 2014, we distributed the practitioner-specific questionnaires. These included not only multiple choice questions, yes/no questions and scaled questions, but also open ended questions, as we wanted mainly to capture the accountants' perceptions and opinions, and less to get a statistical measurement of their answers. 114 accountants responded, out of 484 to whom the questionnaire was (electronically) sent, i.e. 23.55%. The questionnaire was structured in two distinct sections: the first one focused on information about the respondent (their experience and the type of company where they are employed) and the second one on the perceptions of the chartered accountants, regarding the relationship between academia and practice.

We also required practitioners to mention if they had ever been questioned with regard to the relationship between the business environment and the academia, in order to be sure that their answers were free of any preconceived ideas. They confirmed the fact that they answered questions on this topic for the first time and declared that they found the topic highly interesting. Out of this reason, they agreed to provide well grounded answers.

The respondents included practitioners with heterogeneous professional experience, employed in different types of companies. Most of them (82) acted within accounting firms. We got 10 responses from multinational companies and 22 from other types of organizations (manufacturing, services, public institutions, non-for-profit etc.). In terms of their experience, we mostly got answers from accountants with over 15 years of experience (58 respondents – 51%); 43 responses came from accountants with an experience of 5 to 15 years and 13 responses from less experienced practitioners (up to 5 years). The heterogeneity of the group eliminates one of the risks that could bias the test, i.e. the annihilation of extreme opinions.

In the second stage of our study, i.e. between November 2014 and January 2015, as we needed to match the expectations of the practitioners with the ones of the academics, we addressed specific questionnaires to representatives of the academia (as teachers and researchers, in the same time). More specific, we collaborated with academics from the West University of Timisoara, with teaching subjects in the field of accounting and research preoccupations in the same area - i.e. the members

of the Department of Accounting and Audit. The questionnaires were sent to 21 addressees, out of which 15 responded, meaning that the response rate amounted to 71.43%. The questionnaire responses were accompanied by several semi-structured interviews, meant to provide additional information, necessary for reaching the objectives of the study.

Based on the interviews, we managed to control several threats to the internal validity of the study. Certain factors for instance, like the professional recognition or the financial retributions, can influence the behavior and the answers of the participants. During the interviews, the representatives of the academia clarified the answers provided within the questionnaires. More, the questionnaire answers revealed a certain de-motivation, caused by the relationship with the practitioners, but also a trend of rivalry within the profession and promotion of the own activity. The interviews eliminated such influences, as well as other confusions that could have appeared.

In the third stage, we processed the responses to the survey, also relying on our double-sided professional experience, of teachers and practitioners in the field of accounting. Based on our experience, we tried to assure ourselves that the performed analysis would not be biased by any prejudices. To this purpose, the results of the study were independently interpreted by each of the three authors. The following section will summarize the research results, accompanied by our comments and analyses.

## **4. Results and discussions**

Based on Beaver's (cited by Donovan, 2005) triangle, illustrating the relationship between the three poles – research, practice, and teaching – we summarized the results of the study by analyzing, in turn, the relationship between each two components and effects of this relationship, including the issue of the communication between the different parties.

### **4.1 The research-practice relationship**

Several studies performed in Romania (Albu & Toader, 2012; Albu & Lungu, 2012; Albu & Albu, 2012) proved that research is strongly dominated by the current promotion criteria, mainly based on the publishing of a rather high number of papers, in journals with a high ranking.

Hence, researchers focused more on publishing and less on the relevance of the performed research for the accounting field. The promotion criteria encouraged the development of an opportunistic behaviour of the researchers, who most often

target that their papers are published in high ranked journals, even if these journals are not necessarily relevant for the field of accounting. What we have in mind are general or even non-economic journals, with no significant visibility, that don't require the application of an adequate research methodology for the expansion of the accounting knowledge. More, in order to increase the publishing chances, authors use sometimes certain „esoteric” research methods (Albu & Toader, 2012), which finally represent the main barrier for practitioners, in understanding the research results.

For a deeper understanding of the research-practice relationship, we developed two sets of questionnaires, addressed to academia researchers from Timisoara and to practitioners. We considered the answers provided by the colleague academics to be relevant, given the fact that they had a double-sided professional experience: as academics and as practitioners. From the standpoint of the academia experience, 7 respondents showed a length of service between 10-20 years and the remaining 8 joined the academia more than 20 years ago. As a consequence, all the subjects of our survey have felt the pressure of the changes performed upon the system within the last 10 years, while journals have been ranked by the national authority and the promotion criteria have been reviewed. More, all the 15 respondents hold a practical experience in accounting (bookkeeping, audit, tax consulting etc.) of at least 5 years, which allows them to appreciate the relationship between the academia and the business environment much closer to reality.

Regarding research, we asked academics to enunciate their interest field and noticed that certain topics, like the *accounting profession, financial reporting, accounting education, accounting versus taxation, audit and governance* were preferred. All these are matters of concern to practitioners, related to the financial and fiscal dimensions of business. On the other hand, topics like management accounting, public accounting and green accounting didn't enjoy as much interest as the former ones.

The pressure to publish in specific journals increased with the review of the promotion criteria. When selecting a publication for the result dissemination of their research, academics consider following factors (listed according to their importance): *the journal's ranking, the journal's relevance to the field, the prestige of the journal and the quality of the published papers, the visibility, and the impact in the professional environment*. As in Romania the number of high ranked accounting journals is low, papers are mostly published in generalist economic journals, outside the accounting area and not accessed by practitioners. With regard to accounting journals, papers have been directed most often to a professional journal –*Financial Audit (ro. Audit Financiar)* – published by a professional body (The Chamber of Financial Auditors of Romania), while the few papers directed towards academic accounting journals targeted the *Journal of Accounting and*

*Management Information Systems and the International Journal of Critical Accounting.*

Except for professional journals, research results are published in journals with a low visibility for practitioners. The average frequency with which the practitioners questioned within the study read professional journals is 3.16 (on a scale from 1 to 5), whereas most frequently the lack of time is indicated as the reason why they prefer to use other information sources, like newsletters, specialized websites, forums, Big Four publications. In other words, what they are looking for is „focused” information, susceptible to provide answers to their immediate problems. More, as further reasons why practitioners are not concerned with academic journals, they pointed to not understanding the paper approach (methodology), the language used and the relevance of the studies for their daily activity.

In the attempt to assess the usefulness of the published papers for the practitioners, we required the academics to estimate the relevance of their publications to the business environment, on a scale from 1 to 5; the average score reached was of 3.4. This is however a score which should be considered cautiously, as the papers that academics refer to were mostly included in other journals than the professional ones, accessed by practitioners. On the other hand, 64.91% of the practitioners agreed on the fact that the topics approached by the professional journals they read were useful. The interest of the practitioners is directed to topics like taxes and financial reporting; they seek immediate solutions to the problems they are confronted with, proving that they are short-term focused.

With regard to the involvement in research activities, practitioners don't seem to be interested to read, understand or get involved in research (Tucker & Lowe, 2011). As observed by Parker *et al.* (2011), practitioners are reluctant to providing information for research; their observation was confirmed by our study. 95 practitioners out of the 114 who responded to the survey (i.e. 83.33%) stated that there was no willingness in data delivery for research. This tendency is confirmed by the academics, as 13 academia respondents (i.e. 86.67%) shared the same opinion. The reasons substantiating this state of the art are however fascinating. Table 1 discloses a summary of the answers we received in this matter.



**Table 1. Reasons why practitioners are reluctant to getting involved in research (listed by practitioners and academics, respectively)**

Practitioners	Academics
lack of time	
information confidentiality	
lack of interest	
The management forbids them to provide information	The scientific approach, the research characteristics are not understood
Research lacks practical usefulness	A large amount of data is required
	Practitioners are ignorant
	Practitioners show a technical behaviour, without a holistic view
	The two parties barely communicate

Most practitioners (87.72%) pointed to the lack of time / the overload with financial and tax reporting tasks as the main reason for the fact that they did not get involved in research projects. Academics perceived the involvement of the practitioners in research activities as: *limited, weak, rather weak, insufficient, quite good, low, modest, and inexistent*. Nevertheless, as highlighted by some of the academia respondents, the characteristics of the research and the complexity of the scientific approach are significant reasons hindering practitioners to understand the practical usefulness of the performed research.

In our opinion, the research-practice relationship is not always a direct one. Practice involves following known patterns, while research is the result of new, still unexplored ideas. Practice and research could be brought closer to one another by two essential issues, which will make the subject of the remaining sections: the quality of the practitioners' education and the efficient communication between the two parties.

#### 4.2 The teaching-practice relationship

If the relationship between research and practice is perceived by practitioners as vague or evasive, the teaching-practice relationship seems to be much clearer from their perspective, since the effects of this relationship are felt directly in the business environment. Practitioners need abilities that can be provided by the academia. To the same extent, academics need to be guided by the practitioners, in order to properly identify the skills and knowledge that a well-trained accounting practitioner needs to possess.

As observed by Grosu *et al.* (2014), the practitioners' behaviour is strongly influenced by factors like: their mentality (with no integrated view and no involvement), the lack of interest in the information delivered by accounting,

shown by the company management, as well as by the overload with financial and tax reporting tasks. Mersereau (2006) notes that accountants are perceived as people with a rigid and closed spirit, rather not willing to take risks. Since practitioners are in fact the „product” of the academia, the relationship between teaching and practice becomes highly significant.

Both practitioners and academics who responded to our survey agreed that involving practitioners in teaching activities was necessary and useful. The questioned practitioners stated they were willing to participate in teaching activities, probably based on the immediate positive impact of such an initiative, as perceived in practice. Companies spend significant amounts in training their staff, so that an early involvement in the education of potential employees is perceived as an advantage.

On the other hand, responding academics assessed the involvement of practitioners in teaching activities as *good, limited (by difficulties in addressing a large audience), inexistent, adequate*. More, 12 out of the 15 questioned academics stated that they enjoyed the support of practitioners within several master programs, in subjects like the *IFRS, Controlling and cost management, Performance measurement and control, Audit, Financial reporting, Company merger, division and liquidation, Deontology and social responsibility, Public procurements, Accounting and control of capital market entities* etc. In all cases, students welcomed the participation of practitioners in teaching activities. We need to mention that these collaborations were initiated either within EU funded projects, or based on personal relationships, or with the support of the faculty's alumni community. In our opinion, the institutional support of these collaborations could be an adequate solution to the consolidation of the relationship between academics and practitioners.

Following the data interpretation, we came in our turn to an observation previously noted by several authors (Tucker & Lowe, 2011; Lee, 1989), namely that the expectations of the practitioners and the agenda of the academics don't overlap. Both parties tend to keep apart from one another and consolidate their position within the group they belong to, so that the interaction between the two is weak. Tucker and Lowe (2011) concluded that the split between practitioners and academics was generated by different agendas, interests, career paths, values and ideologies, incentives, criteria for promotion, time horizons, knowledge and expertise, perceived roles, research needs, and even language. All these factors could also be identified in our study, confirming the hypothesis of 'two worlds apart'. In this context, we consider that only a constant and efficient communication between the two groups can support the understanding and ultimately the closeness of their preoccupations.

Additional to the base-level education provided during the bachelor and master study programs, a distinct focus must be set on the continuous learning programs provided to practitioners. The programs can be initiated by the academia, with the collaboration of the business environment, or of the professional bodies. Irrespective of the partner, the content of the programs and the manner in which the lecture is given must be adapted to the economic reality and the information provided to the practitioners must be up to date. In the specific case of continuous learning, we consider that academia should be proactive, persuade practitioners that they need this type of programs and justify their usefulness. Due to the amount of the current tasks, as well as to their complexity, practitioners lack the time needed to launch continuous learning projects. One of the responding practitioners emphasized the fact that the wish to outdo themselves should determine practitioners to initiate the dialogue with the academia: *„the lacking resources, time and desire of self-development limit the availability of accountants to take the initiative and require the academia to keep a closer connection to the practice”*. Unfortunately, practitioners are not enough motivated to get actively involved in their further education, but are mostly driven by their employers to complete different advanced training courses (such as the ACCA certification). Currently, ACCA is closer to the practitioners, as they provide an internationally acknowledged professional accreditation. In this context, as the development of a parallel education system generates a major risk for the academia, it is a must that institutional tools are developed, able to link universities to professional bodies.

So far we have debated the relationship between research, respectively teaching and practice; however, we can't disregard the third component of the research/practice/teaching triangle, i.e. the research-teaching relationship, managed exclusively by the academia.

### **4.3 The research-teaching relationship**

Duff and Marriott (2012) note that the university's reason to exist has always been *the creation and dissemination of knowledge*. Hence, the role of the academia can be defined through its two main functions – research and education – whereas each of them has a practical component. In the course of time, one or another of the two functions has been perceived as more important. In Romania, universities are currently classified in three categories and receive the state-granted funding based on their affiliation to one of them: (i) advanced research and teaching universities; (ii) scientific research and teaching universities; and (iii) universities focused on teaching. Irrespective of the category that the university is affiliated to, an accounting academic needs to face a double challenge: on the one hand to find the balance between research and teaching and, on the other hand, to keep research close to teaching.

The management of the research-teaching relationship is rather catchy. Most of the time, research results are not communicated to students out of several reasons:

- By performing research, academics aim mainly at fulfilling the promotion/evaluation criteria; hence the topics they approach are the ones with the best publishing chances;
- By attending university education, students aim at earning the ability to meet the current and future needs of the business environment and hence raise their employability;
- Students are not prepared to understand the scientific approach and the specific characteristics of research.

As a consequence, the integration between research and teaching, supposedly managed by the academia, is most often ignored and the connection of the two with the practice becomes more difficult.

We consider that the troublesome dissemination of research results to students comes as an effect of their precarious pre-university education, performed through remnant methods, which fail to develop the pupils' critical thinking, i.e. to question the information they receive. In this context, if we recall that the primary role of research is to challenge, to criticize and to make contributions to knowledge, we understand why students hardly understand the scientific approach. Hence, we should not be surprised by the fact that, after getting employed, graduates see no point in getting involved in research projects.

The manner in which young people are educated is however a consequence of the manner in which both university and pre-university educators are involved in and feel accountable for their profession. Bricker (1993) noted that the interest in research increased at the expense of teaching. A vicious circle is created: the educators' lack of motivation in teaching results in the poor quality of the young people's education. In its turn, the latter pushes academics even more towards the research component of their profession, so that the disruption between teaching and research becomes even deeper.

In our opinion, the lack of (sometimes more than financial) motivation of the educators does not justify an irresponsible behaviour in the formation of young people. Generally, the educational environment and, more specific, the university education, must provide young people with points of reference. Hence, the main recruitment criteria of educators should be related to their human quality and not solely to their 'scientific productivity' given that, as observed by Jean Jaurès, "*you don't teach others what you do and don't teach them what you know - you teach them what you are.*" In this context, we consider that teaching is the starting point in tightening the connection between academia and practice.

#### 4.4 The communication between academics and practitioners

Starting from the premise that the best tool in bridging the gap between practitioners and academics is an efficient communication, we required both types of respondents to assess their mutual communication. Though 59.65% of the practitioners stated that the communication was lacking, 8 representatives of the academia considered that the communication with the practitioners was a good one (however, the phrases used were „rather good” or „relatively good”), further 6 talked about a difficult communication and 1 academic characterized the communication as very good. On the other hand, the remaining 40.35% of the practitioners, who agreed on the fact that the parties communicated with each other, assessed the communication as relatively good, though sometimes difficult.

In a further step, we required practitioners to itemize the reasons why they appraise communication as inexistent or difficult. Among the specified reasons, we noted: *both parties' lack of time, too much theory within the academic environment, the language used by academics, no common projects, vanity, different goals/preoccupations, a weak connection of academia to the economic reality, weak advertising of the academia's activities*. However, some observed that communication has progressed in the last years, based on the involvement of practitioners in projects launched by academics, which tightened the connection between the business and the economic environment.

Baxter (1988) mentioned language as one of the causes of the disruption between the two groups. Under these circumstances, irrespective of how many opportunities are created for the two parties to physically come together, the communication remains a difficult one. In this context, we noted however a positive aspect: all responding academics are in the same time experienced practitioners and, as such, closer to the business environment, which creates the premises to break the communication barriers. Nevertheless, the communication problems seem to be more complex. One of the responding practitioners claimed that *„the lack of communication is encountered everywhere, both between us, accounting practitioners, and between the accounting practitioner and the company management; hence, the lacking communication between us and academics is our least serious problem at the moment”*.

As noted by Albu and Toader (2012), the understanding of each group's interests and expectations, as well as the involvement in common projects could decrease the current gap. Our study revealed that both parties were willing to participate in common projects - 54.39% of the practitioners, as well as all questioned academics showed their readiness in this direction. Hence, we required them to specify the type of projects they were interested in getting involved; table 2 summarizes the received answers.

**Table 2. Desirable common projects**

<b>Practitioners</b>	<b>Academics</b>
Projects related to the students' internship	Involving practitioners in teaching activities
Projects initiated by the academia	Collaborations in research projects
Any projects (with no closer specification)	Projects related to the students' internship
Job fairs within which the practitioners' activity is advertised	Projects implemented with the support of professional bodies
Debates, seminars, round tables	

Though most respondents declared their willingness to be involved in common projects, the exact answers lead us to several conclusions:

- practitioners are willing to participate in such projects, however „solely in a certain period of the year”, when their current tasks allow them to allocate time for such activities;
- several practitioners state that they wish to be involved in projects initiated by the academia, but they don't know anything about these projects;
- what practitioners expect from such collaborations is especially the improvement of the students' education, prior to a possible employment;
- both practitioners and academics consider that the main beneficiaries of the common projects are the students, whose transition from class to corporate is facilitated;
- each one of the two parties expects the other one to take the initiative.

Despite the specified shortages, there is a consensus that common projects are able to narrow the gap between practice and academia, „*at least with regard to communication*”. A first step in this direction may be to provide opportunities for communication – conferences, seminars, round tables, workshops, common projects etc. However, communication mustn't be seen as a mere information delivery, but as an information exchange, oriented towards changing the other one's behaviour; in the latter case, communication requires that a relationship is established between the sender and the receiver. Within such a complicated relationship, like the one between academia and practice, personal qualities are the ones that can turn into advantages for both sides.

In our opinion, the starting point in defining the research/practice/teaching triangle lies in the teaching component. In this context, we support Parker's *et al.* (2011) point of view, who stated that “*any discussion about the impact of research on professional practice must include education in the equation*”. Both the accounting teaching methods, and the accounting curricula, must be adapted to the current context. The objectives in the education of accounting practitioners must no longer be focused on the accumulation of information, but on the development of professional and critical thinking. In this point, the creation of partnerships

between the academia and the professional bodies may be beneficial, as the latter are in the position both to provide their members with university and post-university accounting education and to act as a mediator. The highly complex relationship between academia and practice requires from all involved parties both to step up their efforts and to coordinate their activities. Nevertheless, an efficient collaboration may generate both short-term and long-term effects for the entire accounting profession.

## **5. Conclusions**

The current paper aimed at analyzing the relationships between academia and practice, based on the three components of the research-practice-teaching triangle as well as at identifying and assessing the effects of this relationship on the involved actors (academics and practitioners) and on the entire accounting profession. In order to identify the problems encountered within the academia-practice relationship, we used questionnaires, addressed both to representatives of the academia and to practitioners. The evaluation of the problems relied on the interviews performed with the representatives of the academia, as well as on the experience of the authors.

Following our study, we arrived at several conclusions:

- (1) The research-practice relationship in the accounting field is strongly influenced by factors that widen even more the currently existing gap between academics and practitioners. Firstly, the evaluation/promotion criteria within the academia increase the pressure to publish the research results in high ranked journals, though not necessarily relevant for the accounting field and unknown by practitioners. Secondly, the practitioners' perception on the usefulness of research for their problems makes them reject any involvement in research activities. This perception is determined by the language used by researchers, by the research methodologies and the manner in which results are disseminated. Thirdly, the interests of practitioners and academics are divergent: practitioners seek immediate solutions to their problems, while researchers are driven by the need to show a high research 'productivity', translated in the number of published papers and the international visibility.
- (2) With regard to the teaching activities, the involvement of the practitioners is appraised by both parties as necessary and beneficial. However, the content of the study programs must be continuously adapted to the changing economic reality. In this context, professional bodies could play the main part, by acting as a binding agent between practice and academia, by creating communication opportunities for the two parties and by coordinating the individual actions and interests.

- (3) The dissemination of research results via teaching activities fails, on the one hand, based on the fact that researchers focus sometimes on ‘exotic’ topics, with increased publishing chances and, on the other hand, based on the precarious educational background of the students, who are not trained to understand the scientific approach. At times, the focus on research meant a drawback of the accounting teaching, especially as Romanian academics are required to deliver significant research results. Keeping the balance between research and teaching has become the main challenge for accounting academics in Romania.
- (4) Though the communication between the two parties was assessed as difficult, most respondents agreed on the fact that it represents the only way to mutually understand the distinct interests and expectations and to narrow the gap between academia and practice. In this context, an effective communication implies the development of projects meant to create opportunities for the identification of common concerns.
- (5) Though the academia tends to focus lately rather on research (possibly due to the university ranking and funding system), the accounting teaching should not be disregarded. The adjustment of the teaching methods in accounting and the orientation of the curricula towards the development of a critical reasoning, the creation of a vision beyond the technical dimension of accounting and the cultivation of the capacity to question the information are the prerogatives of academia. In our opinion, the teaching component should be the driver of the relationship between academia and practice, through the proper formation of (current or future) accounting practitioners.

Naturally, our paper has its limits. Firstly, the research has been restricted to a certain geographical area, so that the expansion of the results to the national level is problematic. Nevertheless, based on our experience, we consider that the other regions of Romania face a similar state of the art in the matter of concern. Secondly, as the research objectives were the identification and the assessment of barriers in the practice-academia relationship, we didn’t measure the effects of the gap on the parties involved, or on the accounting profession itself.

Our paper ‘opens the door’ to future studies. One of the research directions regards the investigation of the effects generated by the behavior and the mentality of all the actors involved in the academia-practice relationship. The challenging relationship between the academia and the practice is a consequence of several factors. The human mentalities, behaviors and attitudes generate the most malfunctions, but are in the same time able to assure a functional relationship, allowing all parties to reach the own objectives. The measurement of the effects produced, directly or indirectly, by behaviors and attitudes, upon the three components and the relationship between them, contributes to a deeper understanding of the problem and makes us aware of the fact that focusing on the



human qualities is the best solution for the reconciliation between accounting academia and practice. A further research direction regards the design of the training programs as educational processes. Unlike the segment approach, it is a holistic approach, based on competences, which requires that the individual, collective and organizational competences are articulated. Such an approach, in the same time transversal, aims at a “sustainable development” of the accounting profession.

In our opinion, the paper provides significant contributions to the literature as, at the best of our knowledge, most existing papers approach mainly the relationship between research and practice, leaving on the second place the education component. The articulation of the three components (research – teaching - practice) is essential in assuring an effective accounting education. The focus on a single component, or on the relationship between two components generates an unbalanced accounting training.

We consider that our research has enriched the knowledge in the field of accounting and can be used both by academia and practitioners. The teaching component, rather neglected in the relevant literature, is the focus of our paper as, in our opinion, the conciliation between academia and practice should start with teaching. Secondly, we highlighted the behavior-related and attitude-related features of the involved actors and emphasized the need to consider the human quality. Thirdly, we took stock of the existing problems and compared the perceptions and expectations of the involved parties with regard to the existent gap, considered as the starting point of future actions.

The educational background of the current students (future practitioners), the lacking attractiveness of research (generated by the high effort, with no immediate and guaranteed results), as well as the students’ mentality (governed by the desire to achieve short-term advantages) are only some of the issues associated to the educational component in Romania. Both the short-term and the long-term effects of the practice-academia gap are felt by all those involved in it, but mostly by the students. However, the solution to the problems revealed by our study does not depend solely on the will of the parties specified within the paper. What is needed is the review of the entire educational system, meaning the involvement of the political actors, which makes us rather skeptical with regard to the future evolution of the practice – academia relationship.

The current situation from Romania is not a singular one, especially among East and Central European Countries. The Romanian education system is the one that follows the internationally established ones. Therefore, our paper provides international researchers the possibility to get acquainted with the Romanian reality and connect to other cultures. Additionally, the paper contributes to the recognition of the need to link and articulate the three components of the academia-practice

relationship (research-teaching-practice), essential for the assurance of an effective education. The focus on a single component, or on the relationship between two components, generates an asymmetric accounting education. The academia-practice relationship should be approached in a holistic manner, in order to harmonize the interests and actions of all the actors involved, to the best of the accounting profession.

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