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'You know it when you see it': In search of 'the ideal' research culture in university accounting faculties

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ABSTRACT

It is not overly contentious to claim the term 'research culture' has become an accepted part of the academic lexicon in accounting faculties in universities across the globe. For senior as well as early career researchers, a 'vibrant' and 'enabling' research culture is commonly argued to foster a range of research outcomes by capitalizing upon the benefits that such an environment offers. However, not only has the importance of research culture seemingly assumed the status of conventional wisdom in academic accounting discourse, but the very term 'research culture' carries with it an implicit expectation of an 'ideal' way in which research outcomes within university accounting schools can be facilitated. What exactly is 'research culture', and in what ways does it contribute to research outcomes? This exploratory study seeks to unpack these questions based on interviews with 44 senior accounting academics, drawn from 37 universities across 11 counties. Far from an 'ideal', homogenized, one-size-fits-all research culture towards which accounting schools should aspire, the findings of this study point to a continuum of research culture types depending upon the predilection of researchers to adopt a task or relationship orientation to their research. On this basis, we propose a framework within which accounting research culture may be conceptualized. Our findings and their implications offer an empirically informed point of departure for future analysis and interpretation.

1. Introduction

Research plays a central role in academia. Despite the teaching loads, community service and extensive administrative responsibilities that most academics are expected to undertake in the course of their day-to-day duties (Parker, Guthrie, & Gray, 1998), the incentive systems of universities generally have been, and continue to be, typically dominated by research assessments of one sort or another (ter Bogt & Scapens, 2012). This 'hyper-surveillance' (Foucault, 2008) has been particularly noticeable since the advancement of neoliberal ideology in universities occurred in the mid to late 20th century (Gildersleeve, 2017). Research performance is, and for some time has been, influential in determining rewards such as tenure (De Lange, 2005), promotion (Everett, Neu, & Green, 2003), and career advancement (Samkin & Schneider, 2014) for academics in most universities. The demands of such an environment have placed research productivity – frequently measured by the number and quality of papers published in academic journals – firmly on the agenda of not only academics, but also on the universities and departments in which they work. Thornton and Ocasio (1999, p. 804) define 'institutional logics' as

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"the formal and informal rules of action, interaction, and interpretation that guide and constrain decision makers". Hence, the dominant institutional logic of universities in a neo-liberal environment centers around quantifiable measures of productivity, based on a free-market logic of commodification of research, manifested in journal and university rankings schemes (Saunders & Ramirez, 2017).

Further, accounting departments, faculties and schools[1] have become "integral to the financial well-being of universities due to the effect on university revenue of the exponential growth in the number of international fee-paying students studying accounting courses" (Chalmers & Wright, 2011, p. 72). Accounting academics are more than aware of the consequences of this growth in the form of higher staff/student ratios (Guthrie & Parker, 2014), changes in students' expectations (Everett et al., 2003), and higher academic workloads (Guthrie & Neumann, 2007). However, the increased teaching-related demands on accounting faculty (ter Bogt & Scapens, 2012) also coexist with expectations of greater research productivity (Demski & Zimmerman, 2000) by university administrators and policy makers, who have largely accepted the logic of the neo-liberal environment (Newfield, 2016).

In addition to the emphasis placed on research and teaching performance by universities, research productivity has been the subject of considerable attention in accounting and business research. Published research has long been held as the most common criterion for evaluating the research productivity of individual faculty members and of their departments and institutions (Hexter, 1969; Njoku, van der Heijden, & Inanga, 2010). Although published research is a principal indicator of research productivity (Buchheit, Collins, & Collins, 2001; Burke, Fender, & Taylor, 2007), it is by no means the only way in which research performance may be measured. Indeed, 'research performance' may also be gauged by other means. For example, faculty effectiveness in obtaining external support as reflected by the number and value of grant applications; the number of grants received; or other scholarly activities such as, book reviews, presentations at conference, invited addresses, and panel discussions, as well as editorial and professional leadership roles (Volkwein & Carbone, 1994). Nevertheless, for reasons related to the pressure often perceived by researchers in response to research rating exercises and the need to achieve publications in 'top quality' journals for promotion (Lowe & Locke, 2005), tenure (Merchant, 2012), and to comply with institutional expectations (Hopper, 2005; Hopwood, 2008; Parker, 2012), the current study regards research productivity as based primarily on the number of publications in peer-reviewed academic journals, published books, book chapters, monographs, weighted (or not) by journal quality and number of citations (Mathieu & McConomy, 2003).

Investigations of research productivity have examined the effect of publishing in terms of a range of consequences including, promotion and tenure (Glover, Prawitt, & Wood, 2006), compensation (Gomez-Mejia & Balkin, 1992), citations and impact (Brown, 1996), collaborations (Nathan, Hermanson, & Hermanson, 1998) and journal quality (Bonner, Hesford, Van der Stede, & Young, 2006; Matherly & Shortridge, 2009). Common to most of these studies, has been an emphasis on particular characteristics of a 'productive researcher'. Such characteristics include motivation (De Lange, 2005), initiative in establishing networks of productive colleagues (Neville, 2008), persistence and resilience (Hopper, 2005). Absent from these discussions has been an extensive consideration of the ways in which the research environment may contribute to research *outcomes* in addition to the narrower aim of research productivity.

Conceptualizing research outcomes as extending beyond that of research productivity is important, although the literature doing so is sparse. Publications are the products of research, often referred to as research *outputs*, whereas research *outcomes* are generally considered to relate more to the *achievements* of research "...whether conceptual (a new theory), practical (a new analytical technique) or physical... (and) ...potentially available for *use*" (Garrett-Jones, 2000, p. 118). However, research is an intrinsically social process (Katz & Martin, 1997), where advances depend crucially on interaction, communication, and exchange with other researchers (Kuhn, 1970), therefore the contextual experiences of participants, and an understanding of the social processes and mechanisms by which research proceeds, become central to any conversation seeking to more fully understand how research is produced.

The neoliberal model of the university promotes a bureaucratic approach to viewing research outcomes (Shumway, 2017) but recently more emphasis is being place on research *impact* rather than output, where impact is "judged by its economic and social benefits" (Rhodes, Wright, & Pullen, 2017, p. 2). From this, there comes the notion that an important outcome of research is social, political or attitudinal change (Rhodes et al., 2017), manifested through a form of "academic activism" (Orr, 2006).

Further, in a bureaucratic world, order and control dominate, whereas collegiality strives to build consensus (Freedman, 2009). If a group operates in a collegial way, then open discussions will be permitted and personal and social relationships among participants will be evident. Collegiality helps ensure that results are not preordained (Freedman, 2009), thus, if one outcome of research is to engender new knowledge and promote change, collegiality is an important outcome of the research environment in and of itself.

Similar to collegiality, the literature has generally supported the notion that mentoring is valuable (Guston, 1993) and leads to higher standards of research conduct. Through mentors and other networks, researchers develop greater passion, research integrity and relevant skills. Importantly, these less tangible outcomes are often discussed in the literature in terms of their direct relationship with the production of research outputs, while ignoring the importance of social capital (Liao, 2011) in ensuring these outputs are of, not only high quality, but relevance to broader knowledge and society. Notwithstand-

[1] The terms 'department' 'faculty' and 'school' mean different things at different institutions. For simplicity, we do not distinguish between these terms in this paper, but regard all three terms as a division within a university comprising one subject area, or a number of related subject areas in accounting.

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ing the predominance of *output*-measures such as bibliometrics, there is clear recognition that *outcome*-measures such as impact, awareness and policy implications of the created knowledge are equally, if not more, important (Martin-Sardesai, 2016). Moreover, the relational aspects of doing research are paramount to achieve this (Ozanne et al., 2017). Thus, productive researchers are likely to work within particular environments they consider are conducive to, and compatible with, generating 'good' research and research outcomes – something commonly referred to as a 'research culture' (Hopwood, 2002).

Nevertheless, the questions of what constitutes a research culture, and the broader question of how research culture may contribute towards generating research outcomes have not been extensively canvassed in the accounting literature. Indeed, the importance of research culture has arguably assumed the status of conventional wisdom in academic accounting discourse. The very term 'research culture' carries with it an implicit expectation of an 'ideal' way in which research outcomes within university accounting schools can be facilitated. The importance of this issue lies in the recognition that the notion of research culture is ambiguous and thus amenable to various interpretations – with potentially serious ramifications for researchers, their research agendas, and career trajectories. What exactly is 'research culture', and in what ways does it contribute to research outcomes? It is these broad questions that the current study seeks to inform by theorizing the notion of research culture in accounting schools, based on the perceptions of 44 senior accounting academics, drawn from 37 universities across 11 countries. Following the qualitative methodological tradition of seeking to first induce concepts and theory inductively from the field, the current study aims to develop theory inductively from the qualitative data collected, by identifying and exploring meaningful parameters for the investigation, and a perspective for interpreting the evidence. In so doing, it begins to identify the meaning, characteristics and significance of research culture, and provide a foundational understanding of the ways in which it influences research outcomes.

The remainder of this paper is organized as follows. The following section provides a brief synopsis of research culture and its relationship to one important research outcome – productivity – as presented in the general academic literature. Next, the research method is outlined. This is followed by a presentation of the findings of the study and their implications. The final section draws attention to the study's key contributions and identifies possible directions for further research. These contributions and future avenues for further research stem from the overarching message of this study suggesting that any conception of an 'ideal' research culture is unrealistic, but nevertheless, an all-too-prevalent consequence of the neoliberal paradigms in increasingly driving universities.

2. Research culture: a 'Black Box' in achieving research outcomes

To those working within an academic university environment, the term, 'research culture' is not new. Anecdotally, this term arises frequently in informal conversations, as well as formal addresses, and presentations in conferences, colloquia, workshops and seminars, typically in the context of its contribution to research productivity. As Table 1 illustrates, a 'strong', 'distinctive' or 'singular' research culture has been repeatedly found across disciplines, and over time, to be an influential antecedent to successful publishing in academic journals. Although the studies summarized in Table 1 do not purport to be exhaustive accounts of the contribution that research culture can and does make to research productivity, they are suggestive of a definite association between these constructs.

In the majority of the empirical studies listed in Table 1, research culture is identified as being but one input to productivity output. Yet the extent to which research culture contributes to the research productivity of academics as well as other research outcomes remains ambiguous, ill-defined and equivocal. Research culture clearly affects research productivity, but in what ways, to what extent, why, and how? Moreover, in addition to the publication of journal articles, conference papers, and chapters in academic books (research productivity), research culture may very well contribute to or influence other more diffuse and less tangible research outcomes. Is research productivity in the form of publications in (top) journals the only aspect of research endeavour that is impacted by culture? What other research outcomes aside from productivity may influence the production of 'good research'? While answers to some of these questions can be found in the general academic literature, definitive responses are somewhat limited.

As with the terms, 'research productivity' and 'research outcomes', research culture can and has been variously represented. Table 2 presents an assortment of views of research culture that have been advocated in a range of disciplines over a period of five decades.

The broad concept of organizational culture is generally understood as a set of assumptions, beliefs, and values shared by those within an organization (Schein, 2010). Consistent with this conceptualization, the portrayals of research culture in the nine studies presented in Table 2 appear to converge broadly to the three general themes of philosophy (Hauter, 1993; Kuhn, 1977), practices (Dill, 1986; Hill, 1999); and norms (Dundar & Lewis, 1998; Robbins, Waters-Marsh, Cacioppe, & Millett, 1994), or some combination (Deem & Brehony, 2000; Evans, 2007; Messner, 2015) thereof. Despite this convergence, however, the concept of research culture remains somewhat equivocal and attempts to integrate a broad understanding of the concept are unlikely to resolve the generality and equivocality associated with this term.

Unlike the concept of *organizational* culture, which has been represented through various typologies (Cameron & Quinn, 2006; Schein, 2010), definitions of *research* culture tend to be broad so as to suggest a level homogeneity in understanding of the concept. Moreover, despite the attention afforded to what is understood to represent a culture of research, and the pivotal role it is argued to play in research productivity, what constitutes a 'strong' research culture remains ambiguous: is it cohesive relationships and collegiality? High quantity of publications? Publications in 'top' journals? External engagement?

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Table 1
Selected empirical studies highlighting the importance of research culture on research productivity.

Study	Context	Finding
Creswell (1985)	Empirical study of more than 3600 US research doctoral programs in the sciences and social sciences. Proposed a model in which faculty research productivity is primarily associated with two attributes: individual attributes that relate to personal traits and environmental experiences; and institutional and departmental attributes that entail variables related to leadership, culture, structure, and policies	Highlights the importance of research culture within departments on an individual faculty's research productivity
Bland and Ruffin (1992)	An extensive review of articles and books on research productivity published from the mid-1960s through 1990 in the disciplines of medicine, education, psychology, sociology and management	Identified 12 factors consistently present in high performance research environments. These factors included a 'distinctive research culture' and 'positive group climate'
Dundar and Lewis (1998)	Examined the relationship between academic research productivity and institutional factors in the four broad fields of the biological sciences, engineering, the physical sciences and mathematics, and the social and behavioral sciences, in 90 research classified universities in the US	The culture of a department found to be an important factor determining research performance of individual faculty
Bland, Center, Finstad, Risbey, and Staples (2005)	Investigated individual and departmental research productivity of 465 faculty in the University of Minnesota Medical School	Individual characteristics are the foundation of and prerequisite for many institutional variables including research culture and positive group climate
Hermanson (2008)	Commentary reflecting on managing an academic career in accounting	Identified the central importance of research culture in terms of the emphasis on 'face-time', homogeneous versus heterogeneous treatment of faculty, and the fit between a department's research culture and its resources and constraints to sustain a successful academic career in accounting
Wills et al. (2013)	Meta-analysis of international studies from accounting and related business fields, published between 1988 and 2008, examining factors influencing the research productivity of academics	Institutional characteristics principally 'the general research climate', constitute the dominant contributor to researcher productivity. In seeking to increase the research productivity of accounting academics, "governments, institutions and schools would be advised to look to fostering a research culture" (p. 22)
Naoreen and Adeeb (2014)	Investigation of the existing facilitators and barriers to the promotion of research culture in the education discipline in public sector universities in Pakistan based on perceptions of six heads of departments of education, 60 teachers and 90 students	Emphasized the central role of research culture in generating research

Table 2
Understandings of research culture from the general academic literature.

Study	Conceptualization of research culture
Kuhn (1977)	The set of values, beliefs and assumptions that a community of researchers has in common regarding the nature and conduct of research
Dill (1986)	Policies and practices affecting recruitment, workload, evaluation, collegial communication, leadership, and structure
Hauter (1993)	The many, often subtle, 'point-sized' rules and customs of research activity picked up and repeated by organizational members until their actions 'blend' into a collective attitude
Robbins et al. (1994)	A common perception about research held by the organization's members; a system of shared meaning about research
Dundar and Lewis (1998)	Shared attitudes and values in an academic unit as related to research performance
Hill (1999)	A pattern of basic assumptions about research – invented, discovered, or developed by a given group as it learns to cope with the external and internal problems of research – that has worked well enough to be considered valid and therefore, to be taught to new members as the correct way to perceive, think and feel in relation to research problems
Deem and Brehony (2000)	Disciplinary or interdisciplinary ideas and values, particular kinds of expert knowledge and knowledge production, cultural practices and narratives (for instance how research is done, and how peer review is exercised), departmental sociability, other internal and external intellectual networks and learned societies
Evans (2007)	Shared values, assumptions, beliefs, rituals and other forms of behavior whose central focus is the acceptance and recognition of research practice and output as valued, worthwhile and pre-eminent activity
Messner (2015)	The degree of emphasis that an individual or organization puts on research as compared to other academic activities, like teaching, administrative work or an engagement with practice

A symbiotic relationship with teaching? Transferable or imitable? All of the above? None of the above? To what extent? Over what period of time? As measured by what? As Table 2 suggests, the term research culture means different things to different people, and "what, precisely, is meant by a 'research culture' is not easy to convey" (Evans, 2007, p. 1), although in the spirit of this paper's title, 'you know it when you see it'.

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One area which can lead to confusion in conversations centring on research culture relates to the need to distinguish between research culture and research strategy. Differentiating between these two concepts is important as they are not always clear-cut or easily separable. Moreover, there is a recursive relationship between research culture and research strategy: a research culture can be expected to influence individual academics' research strategies; by the same token, the individual research strategies of academics can similarly be expected to shape the research culture of a particular school (Dundar & Lewis, 1998). In this study we view research culture as subject to the influence of both exogenous or 'macro' forces (such as Government policy, University policy, research assessment exercises, and resource allocation to schools) as well as endogenous or 'micro' forces (such as the way individual researchers choose to undertake research). Following the approach adopted by Buchheit et al. (2001), our focus in this study is on the endogenous or 'micro' forces because unlike the exogenous or 'macro' factors, how researchers choose to undertake their research is actionable at the individual level. Of course, individual research strategies are (unavoidably) constructed within the exogenous context within which accounting schools operate, and within any given school a range of individual research strategies can be expected, reflecting the different work-styles, attitudes to research, and career aspirations of researchers within that school. That said, despite such differences in research strategy at the individual level, the central thesis of this paper is that a collective view of research culture is nevertheless discernible.

3. Research method

3.1. Study participants

This study aims to theorize perceptions of an 'ideal' research culture in an accounting school context, and the ways in which it influences research outcomes. To do so, it is necessary to capture informed views about what constitutes research culture. In view of the limited prior empirical investigation of the research questions addressed by this study, an inductive case study approach offers a first exploratory step towards identifying and providing an initial level theorising of salient concepts. Accordingly we employ an inductive, field based exploratory and explanatory case study approach to penetrating and interpreting this phenomenon within its context by seeking the views of senior, experienced academics. The choice of this sample as informants in this investigation was quite calculated. Such individuals may, by virtue of their experience, be regarded as 'gatekeepers', who arguably exercise a major influence upon the type of academic research undertaken (Lee, 1997), as well as the ways in which research efforts on a departmental level are managed, orchestrated and sustained (Gray, Guthrie, & Parker, 2002). In addition to their official positions, many of these individuals are or have been editors and editorial board members, reviewers for leading academic journals, heads of department, mentors and appraisers of applications for academic appointment, tenure and promotion and research funding applications, and supervisors and advisors to junior academics (Parker et al., 1998). In view of the experience on which they are able to draw, as well as their formal and informal role as research leaders, such individuals may be thought to exercise considerable influence on the way in which research is done within a given institution (Humphrey & Gendron, 2015).

These experienced research leaders represent 'elite' members of the profession and provide an appropriate sample for interview (Devine, 1995) in order to obtain at least a fundamental understanding of their attitudes and perceptions. Doing so begins the process of penetrating underlying constructions of the term 'research culture', and its influence in enhancing the research productivity both at an individual as well as an institutional level. In total, the views of 44 senior accounting academics, drawn from 37 universities across 11 countries provide the evidence base upon which our interpretations rest. Participants were selected using a non-random, purposive sampling technique of academics, based on three criteria. The first was that these individuals collectively constitute a broad range of the senior international accounting research community. This enabled us to canvass views irrespective of geographical location or particular methodological preference. The second criterion was to seek gender balance, since men and women differ in their attitudes, and values towards research (Arreman Erixon & Weiner, 2003; Deem & Lucas, 2007). The third criterion was to canvass the views of participants irrespective of accounting specialty. Thus, our evidence is informed by accounting academics with research interests in management accounting, financial accounting, accounting history, tax, audit and social and environmental accounting.

Qualitative sampling is generally characterized by small sample sizes that aim to obtain the richness and deeper understandings of the phenomena under investigation (Fossey, Harvey, McDermott, & Davidson, 2002). To achieve this end requires the identification and inclusion of those individuals "that can best inform the focus of their inquiries and provide the in-depth information relevant to the study's research question." (Parker & Northcott, 2016, p. 1116). It is for this reason that the views of senior academics were solicited in this study. This sampling strategy follows that of similar studies (see, for example, Burke, Stevenson, & Whelan, 2015; Butler & Spoelstra, 2011; Collision & Gray, 2002; Parker et al., 1998; Tucker, Parker, & Merchant, 2016) that have sought evidence from the professoriate as the basis for their investigations. Moreover, we recognize that despite its inherent subjectivity, such evidence nonetheless represents fairly compelling support for the identification of fundamental and salient issues (Beyers, Braun, Marshall, & De Bruycker, 2014) by providing first level inductive theorising drawn directly from the organizational actors' world (Lofland & Lofland, 1995). In doing so, we place a priority on understanding their definitions, and perceptions (Stake, 2005; Yin, 2013). Employing this inductive case study approach enables identification of unique features of research culture emerging from among the case study interviewees as well as inducing wider implications within the context of accounting schools across universities (Berry & Otley, 2004; Hartley,

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2004; Lee & Humphrey, 2017). Appendix A presents a demographic profile of the 44 academics who participated in this study. All senior academics interviewed were known to one or other members of the research team. We deliberately approached these particular senior academics because of the insights we had into their prior experience in academia and therefore, as an indication – albeit crude – of the veracity and reliability of the views they provided.

3.2. Data collection

Data for this study were collected by way of semi-structured interviews. As presented in Appendix B, questions guiding the discussions were open-ended in the sense that interviewees were provided the freedom, and indeed invited, to further elaborate upon their experiences, observations and opinions. In particular, interviewees were encouraged to discuss broader aspects of research culture as they saw it, and their reasons for these views. Our predominant interest was to ascertain what they felt was the culture of research that *should* prevail within accounting departments/faculties/schools. Thus, we did not restrict their opinion to observations about their current universities, but rather encouraged them to synthesise their views based on experiences in current as well as past universities.

Interviews were undertaken over the period, May to November 2016. Of the 44 interviews, 11 were conducted in-person, 17 via telephone, and 16 using Skype. Each interview lasted between forty-five and ninety minutes. To encourage frank and open discussions, some interviews were not recorded, although others were, depending on the preference of the interviewee. However, in all cases, detailed notes were taken during and after the interviews, and debriefing between the two interviewers was undertaken after all sessions.

3.3. Data analysis

In common with other forms of qualitative analyses, data were analyzed primarily via data reduction or summarization, classification and interpretation. Predicated on our intent to inductively derive insights into academics' perceptions from field data in a relatively unrestricted way (Ahrens & Chapman, 2006), our approach to the analysis of our empirical evidence broadly involved examining the data and identifying commonalities and inconsistencies in the views expressed. Mindful of the necessity to choose the 'right' facts to solve the research problem, our initial task involved determining the categories, concepts or labels needed to "describe or to account for the phenomena discussed" (Turner, 1981, p. 232). Examples of a given category were "accumulated until it was clear what future instances would be located in this category", thereby sensitizing us to "...recognize further instances of the phenomenon in question and to stimulate further thinking" (Turner, 1981, p. 231). Where supporting data were insufficient, the categories were either discarded or assimilated within other relevant categories. This process facilitated the analysis of patterns and themes in the data (Huberman & Miles, 1998) which, through reflective noting and memo writing (Hammersley & Atkinson, 1995), permitted the identification of the connections between emerging general categories and provisional premises underlying the links between the categories. Our theorising developed progressively as both causal and consequential conditions that might generate the observed phenomena were explored through the repeated and iterative examination of the data. We then sought to make relevant connections between the emergent theory with existing theoretical vantage points, and finally, formed the conceptual basis for the theoretical framework that emerged from this study.

The qualitative software package (NVivo7) was used to assist in coding the data, and in addition to enabling the rapid retrieval of specific quotes based on various search criteria, permitted patterns to be identified in the explanations provided by interviewees, and to draw out common as well as unique themes expressed.

4. Findings

Evident from our interviews was both a convergence as well as a divergence in the views expressed by our informants in terms of the research questions. Overall, there was broad consensus on the characteristics of research culture. In contrast, however, a distinct polarization of views was apparent on the question of the perceived link between research culture and research productivity. In this section, we expand upon these themes and discuss their implications in terms of the diversities of research cultures.

4.1. What is research culture?

Most interviewees avowed that offering a definitive explanation of the term, 'research culture' was challenging. However, the interview responses did reflect a broad, overarching understanding of research culture, but in our discussions a range of characteristics were articulated which are discussed further below.

As depicted in Table 3, research culture was seen as a multi-dimensional concept, comprising a number of common elements. Characteristics repeatedly cited by interviewees in describing research culture were: openness, supportiveness, a desire rather than a compulsion to undertake research, passion, excitement, collegiality and an ethos oriented towards facilitating and expediting publications.

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Table 3
Interviewee definitions of research culture.

Interviewee observations
An open and supportive environment in which people are willing to share, challenge and critique ideas
A willingness of people to engage with research
An environment in which people do research – not because they *have to*, but because they *want to*
A setting in which people are genuinely passionate about research and are supported by the institution to pursue their interests which will ultimately be published
Where the ethos is that research is important, valued and rewarded
Values that promote intellectual challenges, cross-fertilization of ideas, and advancing thinking – and (most importantly), publishing
Obtaining the necessary support to publish in top journals
Schools in which people get excited by the prospect of searching the unexplored – where intellectual curiosity is fostered, and encouraged for its own sake, and not just to satisfy short-term KPIs
Collegiality – being surrounded by colleagues who are ready, willing and able to help you do good research
A shared belief that doing good research is how you contribute to the fundamental aims of the Department
It is intangible but real. I think of it as a department/school giving primacy to the research mission. This is not to say that teaching/service are undervalued but research contribution becomes the currency of the realm in terms of reputation/influence/compensation
An environment that champions curiosity, intellectual stimulation and is appreciative of diversity
A space that enables inquisitive people are able to enquire, question, debate and discuss matters of importance to the discipline, the University, and society at large

Our informants provided numerous examples of how such characteristics were typically manifested, including for example: 'brown bag' seminars, a sequenced and formalized schedule of international visitors, regular and 'well attended' presentations by staff of their current research projects, formal as well as informal mentoring by experienced academics of early career researchers (ECRs), and casual and impromptu discussions about research 'in the corridor', 'in the staff room' or 'over a coffee'. When describing what one might observe in a department with a good research culture, one interviewee noted:

> It's like a vibrant family, with lots of young ones who are lively and keen and have good ideas... (it is) not led by fear, it's led by enthusiasm (and) you get mobbed by PhD students when you visit (M21)

Emphasis was also commonly placed on the importance of relationships with those in leadership positions:

> You cannot underestimate leadership... if you are struggling, you (must have) someone to go to (M22)

Institutional support signaling the importance afforded to research was also seen as central to a vibrant, healthy and 'desirable' culture of research. Such support was frequently raised in our interviews as typified by the comment made by one academic:

> It's OK for Schools to 'talk the talk', but they also need to 'walk the walk'. This means reducing teaching loads for research active staff (and ECRs), providing funding for conference attendance, and programing teaching so that people can have an uninterrupted run at research (M23)

In unpacking the concept of research culture, however, it became apparent that the priority afforded to research did not come without cost. For example, as one interviewee observed:

> Not every academic is ready, willing or able to enter the thrust and parry of the research game – for those who aren't, life can be a pretty miserable affair (B1)

This point was expanded upon by other academics. The sentiments underlying the following response is revealing:

> If the raw material isn't there and people don't have the aptitude, passion, or mindset for research, all the support in the world isn't going to get them into the top journals. You can lead a horse to water, but you can't make it drink (B2)

A second cost related to the potential divisiveness of a strong research culture was also noted:

> Where research stars are overtly praised, this can lead to some resentment and jealousy on the part of other staff. Strong research culture does not necessarily equate with good research culture! (B3)

In addition to the propensity of academics to embrace research, and the potential divisiveness of a strong research culture, in our interviews a third caution was raised in relation to the potential downsides of a culture emphasizing the importance of research:

> A strong research culture is not necessarily one that is desirable – it could be highly undesirable. I've seen situations in which research is valued and publications in top journals are viewed as the Holy Grail, but watching presentations is not always pleasant due to the combative nature and point scoring attempts on both sides of the podium (B4)

Although beyond the primary aim of the current study, observations about aspects of the research culture prevailing within their current schools were voiced by some of our informants. For example:

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> Some degree of collegiality is obviously important – but in our department I see what may be a little too much of it at times. You could be mistaken for thinking on occasion that we are running a social club rather than an academic research facility (m1)

Such observations point to a fairly considered and reflective view not only of the various manifestations of research culture, but also the implications that such variants have influenced individual researchers.

In summary, the overall picture of research culture as presented by our informants is in a sense, like two sides of a coin: one side is characterized by institutional and collegial supportiveness, encouragement, and interactions with colleagues, and seen to central to sustaining, creating and developing a vibrant and exciting research environment. The other side pertains to the shortcomings that accompany a strong research culture. The marginalization of some academics, the creation of a potentially divisive working environment, and the possibility of competitive and aggressive behavior are three such downsides identified in our discussions.

The central importance of relationships is common to both 'sides of the coin'. On the one hand, connections with others are seen to be enabling for researchers in developing their research capabilities. In this regard, research culture may be thought of as an antecedent to 'do good research'. On the other hand, relationships are not always as productive, collegial or fruitful as one might expect. For academics not ready, willing or able to engage with research, a prevailing research culture may represent an elitist regime in the sense that active researchers are perceived to be privileged over their non research-active colleagues. Moreover, strong research cultures need not necessarily be supportive, nurturing and constructive. A culture of research may alternatively be characterized by competition, combativeness, and one-upmanship as if guided by a 'heroes are forged in fire' ethos.

As suggested by our final quote, also central to the concept of research culture is its contribution to achieving research outcomes – primarily, publications in top journals. It is towards this particular contribution of research culture that our attention is now directed.

4.2. How does research culture contribute towards generating research outcomes?

In our discussions, it was apparent that research culture was inextricably linked with the propensity to achieve research outcomes. In particular, the role of research culture in generating research outcomes was noted in just over 85% of our interviews. However, the extent to which research culture is directly attributable to achieving the particular research outcome of publications in top-ranked academic journals was polarized. The majority of interviewees (64%) felt research culture intrinsically influenced the probability of achieving publications. In contrast, a minority (around 27%) of interviewees felt the contribution of research culture to securing publications in journals was nominal, at best. The remaining 9% of academics we interviewed did not fit neatly into the majority or minority groups. Rather, as reflected in the comments made by these academics (under the code, 'B' in the above section), they displayed a genuine tolerance and acceptance of both minority and majority positions, perceiving research culture to be at times a means, at other times, an end, and yet other times both a means and an end to publication. Thus, the majority-minority partition represents a continuum rather than a strict dichotomy, or two discretely exclusive positions.

Representative comments from our informants focusing on the extremes of the majority-minority continuum on this question are shown in Table 4.[2] We expand upon these views as follows.

4.2.1. Research culture as an important influence in achieving research outcomes

Interviewees maintaining the view that a vibrant research culture was important in achieving publications typically viewed the role of support, nurturing, encouragement and mentoring as instrumental, particularly for ECRs, but also for academics at more advanced stages in their careers. From this perspective, research culture was also seen as a means by which values, expectations and standards relating to research and the type of research that might be undertaken might be inculcated in recently appointed (junior) academics.

However, proponents of this view saw research culture as more than a means of enabling the publication of their research. Although guidance on matters including how to make submissions to journals, how to respond to invitations to revise and resubmit papers, and how to deal with rejected manuscripts, was an important aspect of the mentoring and support provided, the role of research culture was seen as a developmental mechanism by which research capability and a 'mindset' of research might be formed and shaped – both formally and informally – over time. That mindset, or institutional 'logic' (Thornton & Ocasio, 2008), may manifest itself in different ways, as will be discussed in Section 5. Importantly, however, this view emphasized the social nature of research. The role of relationships – social interactions, relations with other researchers, and the construction of what it means 'to do research' – was central to the concept of research culture, and the value it might offer. Indeed, as one interviewee remarked:

[2] In addition to observations about the influence (or non-influence) of research culture on research outcomes, some of our interviewees pointed to instances in which research did not assume a high priority in the agendas of certain accounting departments. In such departments, research is not valued. Although some research is conducted by some academics within these departments, the predominant focus of activity is on teaching. These departments have effectively no research culture, and the observations made by our informants in recognition of such environments are also included in Table 4.

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> Research culture is just another name for cohesive, respectful and enjoyable professional relationships within any given research community (M24)

4.2.2. A 'virtual' or 'institutional' research culture?

In contrast to the nurturing and supportive role of research culture as expressed by the majority of interviewees, a minority, yet nevertheless significant number, of our informants expressed the view that research culture has a negligible influence on achieving research outcomes. This view was based on the opinion that achieving research outcomes – primarily publications in top journals – is largely dependent on the intrinsic motivation and ability of individuals, and stresses the dominance of personal factors (such as autonomy, single-mindedness, focus and resilience, over organizational factors (such as teamwork, collegiality, and collaboration). The role of research culture was even regarded as potentially detrimental because of the possible deleterious effect of diverting attention from and eroding effort towards the 'main game' – getting hits in top journals.

A number of academics holding this view challenged the (arguably) conventional view of research culture as one restricted to institutional or geographic location, as best summarized by the contention of one interviewee:

> Research culture is not about interacting with the person in the corridor – your network needs to extend to your chosen research community. They are the ones that will help you get published. Research culture is not bound by bricks and mortar – it's about your engagement with colleagues around the world who are working on the same issues. You could say that a virtual research culture is more important than the research culture at the institution that employs you (M25)

The expansion of research culture from an institutional to an international frame of reference was consistent with the overall thrust of this minority view in the sense that the primary aim of researchers is to publish their research. Research culture, conceptualized as interactions with colleagues irrespective of their geographical location, was one means to assist the attainment of this aim. However, the contribution of research culture – at least as confined to an institutional context – was seen to be minimal and, in fact, potentially counterproductive to the end game of publication. In contrast, engagement with a relevant 'community of scholars' was seen to be far more advantageous to the somewhat instrumental goal of publishing.

4.2.3. Research culture and research outcomes – what's in a name?

A closer look at the views expressed by academics classified within what we have termed the majority and minority camps reveals another significant variation, not in terms of research culture per se, but rather with respect to what constitutes research outcomes.

As can be inferred from the preceding discussion, what is quite apparent in distinguishing between majority and minority camps was not only their espoused views of research culture, and how research culture influences the achievement of research outcomes, but also, *what constitutes research outcomes*. The differentiation between majority and minority groups in what research outcomes are understood to be can perhaps be inferred from their expressions of what research culture is, and the influence of research culture in achieving desired research outcomes in accounting departments, more broadly. However, in our discussions, it was evident that the very term 'research outcomes' is by no means invariant or uniform.

As depicted in Table 5, an obvious polarization in the understanding of the term research outcomes was manifest between the majority and minority camps. The majority of academics generally stressed, as one interview observed, "*... there's a much greater purpose than getting publication scores. Motivation, mentorship and camaraderie are what we should be trying to achieve – not merely getting journal hits*". A minority of academics in the main, emphasized in the words of one academic, "*...the end game is all about publication hits*".

Of course, the views of majority and minority academics were not as rigid and inflexible as presented by these two examples. As suggested by the comments included in Table 5, rather than absolute dichotomies, these prevailing views may be expressed on a continuum of orientations that appear instrumental in determining interviewees' evaluation of the utility of research culture relating to the extent to which it is seen to influence the narrow outcome of publication as well as broader research outcomes. At one end of this continuum is the priority afforded to the value of autonomous priority setting, achievement, and self-reliance. We term this a 'task orientation'. At the other end of the continuum is the recognition of the social, collegial, and co-operative nature seen to be intrinsic to a research environment. We have termed this a 'relationship orientation'. Interviewees' for whom the task orientation predominated tended to view research culture as largely inconsequential to the achievement of research outcomes. In contrast, interviewees' for whom the relationship orientation was dominant generally perceived research culture as central to achieving research outcomes. However, the term 'relationship orientation' carried with it nuances. Generally, interviewees referred to relationships or associations with colleagues *within* their departments or schools. Such a view is arguably consistent with what is generally understood by the term *organizational* culture; "the shared values and basic assumptions that explain why *organizations* do what they do and focus on what they focus on" (Schneider, González-Romá, Ostroff, & West, 2017, p. 468; italics added). Although our concern in this paper is with research culture as it applies *within* accounting schools, as alluded to in the previous section, some interviewees pointed to the value of relationships, networks and collaborations with other researchers located in universities other than their own:

> Few of my colleagues engage with my research area, but there are many overseas based academics that do. Their support and encouragement has been instrumental in my work (m6)

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> There's very little value that academics in this School can add to my research – I give and receive feedback on ideas, papers and projects mainly from UK and US academics in other universities (m9)

From these comments, it is clear that emerging technologies provide opportunities for researchers to collaborate with their colleagues at other universities worldwide. Thus, through the use of email and videoconferencing conferences, the assumed benefit of research culture within a particular institutional context may be realized, and in some cases has been realized, through a virtual research culture. The benefit of networking with colleagues on a global scale can to an extent act as a substitute for, or augment the absence of, a vibrant research culture within a researcher's institution. The extent to which such virtual cultures are satisfying and facilitate greater research performance is certainly a consideration for some researchers in the minority camp in defining and pursuing their desired outcomes.

It is important for us to stress once again that the partitioning of orientations as task or relationship is based on a *dominant* and not *exclusive* classification. Although an interviewee might hold views related to both orientations, one of the orientations generally appeared to predominate:

> Focus takes you a very long way along the road to publication, but the advice and support of others can expedite the journey. Some need it more than others. ... Probably the more senior the researcher, the less you are dependent on affirmation from others (B1)

The evidence presented by our interviewees repeatedly demonstrated an assortment of views situated between the two extremes of the continuum. For example, interviewees within the minority camp although demonstrating a predilection for the task orientation of research culture, also acknowledged the value that a relationship orientation could provide:

> Responsibility for research is an individual obligation, not a group one. Although, the willingness of people to discuss research (in presentations and brown bag seminars) helps to focus ones attention by brainstorming alternative takes on the study. This does help to add rigor to whatever you are working on (B2)

Similarly, interviewees who were classified within the majority camp whilst exhibiting an inclination towards the relationship orientation also recognized the benefits associated with the task orientation:

> The single-minded, focused researchers can and on occasions do provide very useful hints on how to deal with journals and the submission process. They also give inexperienced researchers the confidence to realize the path to publication in the top journals may be a long and difficult one – but one that can be taken. They've showed the way in a sense (M26)

Thus, the dynamics of research culture as comprising both task as well as relationship orientations reflects the *predominant* inclinations of researchers' characterising the majority/minority camps as reported in this study. As shown in Table 5, academics within the minority camp appear to gravitate more towards the task orientation of research culture, whilst academics within the majority camp appear to identify more with the relationship orientation of research culture. This is a point we will expand upon in the ensuing discussion.

5. Discussion

Our aim in this study has been to unpack the questions of what constitutes research culture and in particular, the role of research culture in facilitating research outcomes. From this inductive case study we can theorise research culture as variably conceived in terms of the value assigned to task and relationship orientations and importance afforded to particular research outcomes sought. In this section, we provide such an explanation in terms of two insights emerging from our evidence: a more nuanced understanding of the term 'research outcomes', and the task and relationship orientations of research culture.

5.1. Understandings of the term 'research outcomes'

Our interviews indicate a polarization of opinions ranging from a 'minority view' that research culture is perceived to have some effect on the research outcome of productivity, through to a 'majority view' in which research culture is perceived to be an important component of improving productivity, but has a more significant effect on other research outcomes such as collegiality, supportiveness and encouragement. What are we to make of these findings?

We suggest that reconciling the tension between majority and minority views is arguably of far less importance theoretically than it is for practical purposes. Theoretically, apart from a desire to develop a better understanding of the question of research culture and its influence on research outcomes, there is no compelling need to reconcile the tension between majority and minority views per se. Consistent with the pluralistic perspective as demonstrated through the views of our informants, no one view about 'research culture', or 'research outcomes' is privileged, preferable, true, or superior, for all people at all times. Practically, however, we argue that there is most definitely a need to reconcile – or at least explain – the tension between majority and minority views. Because the term 'research culture' means different things to different people, the implications of such different views for researchers are considerable in terms of their preferred ways of working, and the perceived 'legitimacy' of this understanding of what a research culture and research outcomes 'should' be (or not be).

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What is apparent from our evidence is the ostensible tension in the relative importance of productivity as a primary research outcome as seen by the minority viewpoint, and the importance of collegiality and support as reflected in the views of the majority of our interviewees. In other words, one characteristic distinguishing majority and minority viewpoints is explainable in terms of *their* understandings of the term 'research outcomes' which appear to be reflection, or rejection, of the prevailing institutional (neoliberal) 'logic'. Specifically, it appears clear that majority and minority groups in our sample were referring to different things when expounding upon their opinions of research outcomes, an issue of 'truth in labelling' as it were. From the minority perspective, research culture is (at best), a potential means to the end of increasing research productivity. This accords with the view that the current university management espouses a logic that encourages faculty members to be "responsible for cultivating selves that respond to the market, rather than scholarship" (Gildersleeve, 2017, p. 287). However, from the vantage point of the minority group, the link between a vibrant research culture and the achievement of the particular outcome of productivity is tenuous. This is because cause/effect relationships are perceived not only to be difficult to map, but also largely inconsequential.

Contrastingly, from the majority standpoint, the development and sustenance of a collegial (and convivial) research culture constitutes a central research outcome in and of itself. Seen as inherently desirable to producing 'good' research, its importance lies in the role it plays in developing, nurturing, and supporting researchers who are the key actors in advancing knowledge, theory and understandings. The responses suggest two aspects of the group that constitutes this view. First, those who, like their minority colleagues, reflect the prevailing productivity logic of their institutional managers, but believe the best route to this is through a nurturing environment. Second, that those that reject the prevailing logic and identify a broader and, in their opinion more important, role of research in contributing to society.

An arguably more fundamental characteristic distinguishing majority and minority stances is the ideological basis upon which these viewpoints are predicated. Those ascribing to the minority view appear more concerned with reinforcing and advancing 'research stars' who by virtue of their intrinsic drive, motivation, ability and initiative strive to publish their work in top-ranking journals. According to this view, it is to these individuals that research resources should be directed. Even if allowances are not made in this way, however, they believe that talented researchers will nevertheless prosper as, in the words of one interviewee, "*... diamonds are formed under pressure*".

Conversely, with a focus on development, nurturing and support, especially as directed towards ECRs, the majority view appears consistent with a position that holds that an important function of research culture is one of fostering and bolstering the capabilities and desire of individuals to 'do good research' which ultimately enhances the generation of knowledge. From this standpoint, the process of creating and working in a friendly, supportive and collegial environment is seen to be an antecedent to productivity outcomes (that is, publications) because individuals would feel free to seek advice and feedback from colleagues (and that such feedback was central to ultimate acceptance of their papers), but that productivity is not the *only* outcome of working in such an environment.

By anchoring the majority and minority views as extreme ends of a spectrum, we expected to be able to identify common characteristics defining each position. Interestingly, however, apparent trends or patterns in terms of interviewees' gender, geographic region, average length of time working within academia, number of universities worked in, size of accounting department, or even accounting specialty, attributable to these majority or minority viewpoints were not discernible. Nevertheless, in around 15% of interviews, the view was expressed that the more prestigious universities (referred to variously as 'Ivy League', 'Sandstone', 'Go8',[3] 'the elite') were perceived as more likely to be located within the minority camp. Similarly, there was some evidence, although not universal, that those who choose to undertake research that has a 'social' focus (such as CSR, ethics or sustainability accounting practices) were more likely to be in the majority camp, and particularly emphasized the relationship element of culture. Whether the choice of research topic precedes cultural orientation, or vice versa, however, is harder to discern on the basis of our evidence.

5.2. Task and relationship orientations of research culture

The polarization of views about the role and value of research culture provides both a conditioning context within which research is undertaken as well as a more nuanced view of the traditional notion of research culture. As our findings indicate, the concept of research culture means different things to different people. Emerging in our interviews is that these 'different things' may be conceptualized in terms of a spectrum of cultural orientations, bounded by an *task* orientation at one end, and an *relationship* orientation at the other. The task orientation reflects a view in which research outcomes are largely self-determined. Research culture from this perspective is perceived principally as a means to the end of achieving research outcomes – primarily publications in ('top') academic journals. At the other end of this spectrum is the relationship orientation which stresses the importance of collaboration and cooperation in achieving a broader range of research outcomes. That is, in addition to regarding the role of research culture as predominantly one which is instrumental in shaping and supporting researchers, and fostering and developing their on-going research capabilities, the relationship orientation includes a view that the development of these relationships is *in itself* a desired research outcome.

[3] Referring to the coalition of the eight oldest and most prestigious mainland universities in Australia. The Go8 represents the most research-intensive universities in Australia, and they also receive the most government research funding.

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The demarcation between task and relationship as orientations of culture is not unprecedented in the general literature on organizational culture. Indeed, differentiating between independence (task orientation) as distinct from interdependence (relationship orientation) construals of individuals and their behavior in social contexts has been well demonstrated in conversations centered around cultural research (see, for example, Marcus & Le, 2013; Markus & Kitayama, 1991; Stone-Romero, Stone, & Salas, 2003), as well as in the accounting literature (see, Boedker & Chua, 2013; Sánchez-Expósito & Naranjo-Gil, 2017). In these portrayals of culture, independence is characterized as the behavior of individuals as "separate and autonomous entities" (Brewer & Chen, 2007, p. 133), who "prioritize their own interests and individual performances" (Wagner, 1995, p. 153), whereas interdependence is reflected through the behavior of individuals who see themselves as "interconnected and embedded in interdependent social relationships, along with normative prescriptions and values about the priority to be given to individual and group interests" (Brewer & Chen, 2007, p. 133). The well-established distinction between independence and interdependence in organizational research appears to resonate with the broad alignments ascribed to in our interviews, in particular, the observation that "individuals who feel independent and self-reliant are less apt to engage in cooperative behavior, whilst those who feel interdependent and reliant on groups are more likely to behave cooperatively" (Wagner, 1995, p. 167).

On the basis of our evidence, we inductively theorise a more nuanced and granulated framework for conceptualising research culture by juxtaposing the primary orientations adopted by researchers as identified by the academics participating in this study: broadly delineated between that of task and relationship. The task and relationship orientations are not mutually exclusive, but rather, a matter of extent, and combine to greater or lesser extents to form the unique research environment prevailing within a particular school/department/faculty at a particular time. Their interaction underlies the inherent complexity in attempting to prescribe or advocate any given research culture as 'ideal'. Task and relationship orientations of research culture as presented here are not alternative or competing explanations or interpretations for the correlation between research culture and productivity. However, because our interviewees generally exhibited a predilection towards one or other of these orientations (albeit to varying extents), the notion of a research culture can be regarded as comprising two broad extremes: one extreme in which the task orientation predominates; the other extreme in which the relationship orientation predominates). These dual orientations may broadly characterize the perceived role and usefulness of research culture in contributing towards generating research outcomes, be those outcomes increased productivity, or collegiality and support.

These two conceptual orientations have implications for the question of what research culture may potentially offer, to whom, and why. Importantly, distinguishing between these two orientations can serve to locate the majority and minority academic groups identified in this study, how the research focus of these groups may relate to each other, and the contribution of research culture in achieving the particular outcomes sought by researchers. The conceptual framework portrayed in Fig. 1 juxtaposes these two orientations of culture and presents each of them as a continuum as opposed to discrete and mutually exclusive categories.

Fig. 1, inductively theorised from our data points to two predominant orientations associated with the conception of research culture, from which four broad research culture 'types' emerge, depending on the relative prevailing predilection for what we have termed task orientation (as shown on the vertical axis), or relationship orientation (as shown on the horizontal axis). The various combinations of these orientations form the basis of the four quadrants, and directly reflect general but distinctive positions articulated by our informants. By way of illustration, a selection of views is incorporated within the quadrants comprising Fig. 1, as designated by the codes assigned to the quotes presented in Tables 4 and 5. For instance, comments, m10, m11 m12, and, M20 signify the position represented by the lower left quadrant, ('*Neither a means nor an end*'). The quotations, m3, m4, m5, m7, m8, and, m9 reflect the views pertaining to the upper left quadrant, (*A means to an end*). Similarly, the sentiments corresponding to quotes, M1, M2, M3, M4, M5, M6, M7, M8, M9, M10, M12, M13, M15,

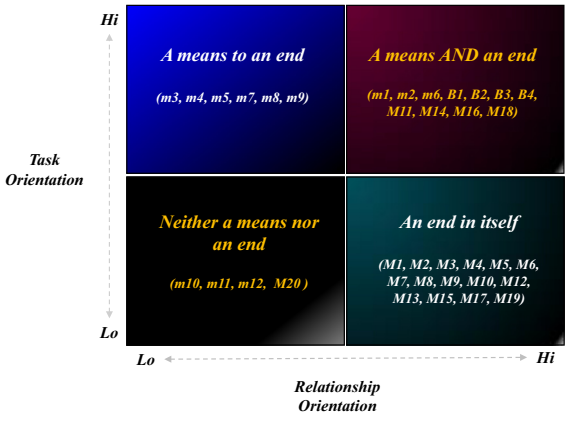

Fig. 1. Research culture orientations: a conceptual framework.

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Table 4
Interviewee perceptions of the link between research culture and research outcomes.

Research culture as an important influence in achieving research outcomes (The majority view)	Research culture as a negligible influence in achieving research outcomes (The minority view)
It's not just about publications – the very aim of research is about original and deep thought, developing and refining existing knowledge and ultimately arriving at ground-breaking ideas (M1)	Two heads are generally better than one – but not necessarily, and not always (m1)
Culture engenders an understanding of the process of research, standards for good research, research that has value, theoretically and in practice. More experienced colleagues have an important role to play in this because of their greater experience – it's a large part of what I call leadership (M2)	A culture of research should making navigating the publishing process easier, but it will not in and of itself deliver publications (m2)
It is hard to get motivated to 'bang your head against a wall', every day. The culture makes it easier to see why we do it and to celebrate our efforts (M3)	The top people can prosper in any environment. Cream will always rise to the top. Resourcefulness, initiative, intelligence and energy does not stem from research culture (m3)
Focuses attention and fosters rigor in thinking. There also is low ambiguity about expectations and the rewards for research success (M4)	Exceptional researchers tend to blossom irrespective of the environment. They often succeed in spite of rather than because of their working environment (m4)
It's not just about publications. Publications are only part of the story. Research culture is about developing, mentoring and supporting others (M5)	Either you've got the raw material to be a good researcher or you haven't. Passion is an internal attribute. Culture will at best augment it (m5)
Showing the inexperienced 'the ropes', explaining the rules of the game and helping people on the journey is what research culture is about – not just publications (M6)	Everyone has a fairly narrow focus in their research – it's unlikely to have someone in your department who can provide tangible assistance on what you're doing – it's typically outside their field… culture helps by the advice others can give about dealing with journals, maybe (m6)
Research culture is very much about being a part of a community – understanding the expectations and values of that community, and what that community values and rewards. Without this understanding, publishing is a very tall order indeed (M7)	Having a cohesive culture may not necessarily be a good thing – at the end of the day you are accountable for achieving your KPIs – a culture won't do that for you (m7)
People strive to be better if they feel supported especially in dealing with journals, editors, R&R's and of course, rejections. Research culture is a little like therapy in many ways (M8)	To be successful in any sphere of life requires focus and commitment to the task at hand – research culture is all very well, but I can't see how it will get you into the big 3 journals (m8)
Research is a social process … a symptom of a healthy culture is engagement. Helping others along the way is a big reason for why we play this game (M9)	Interactions with others can easily detract from the 'main game' – getting hits in top journals. If you're serious about publishing, you need to be ruthless with your prime resource – time (m9)
	There are quite a lot of universities where research is not seen as a priority for accounting academics. Their focus is on teaching (m10)
	Not all accounting departments in all universities value research. Some focus on teaching as accounting is seen as a cash cow for the university (m11)
	A worrying trend in some universities has to pull money out of accounting and business schools and leave the research to the sciences – in these schools, there is no research culture, it's all about teaching (m12)

M17 and M19, refer to the lower right quadrant (*An end in itself*). Finally, the observations associated with comments, m1, m2, m6, B1, B2, B3, B4, M11, M14, M16 and M18, broadly relate to the upper right quadrant (*A means and an end*).

This inductively derived conceptual framework is empirically grounded in the evidence that has formed the basis for this study. In addition to penetrating a deeper understanding of what constitutes research culture, in this context Fig. 1 offers the opportunity to more deeply understand and appreciate various manifestations of research culture, and the implications such manifestations may have for research priorities, and practices. Within this framework, 'research culture' is a broad notion, and one not solely regarded as an 'ideal'.

On the basis of the above conceptual relationships between task and relationship orientations that have emerged from our inductive case study, we describe the nature, scope, and meaning of each quadrant as follows.

5.2.1. Neither a means nor an end

The bottom left quadrant, '*Neither a means nor an end*', refers to the research culture in which a good proportion of faculty remain 'research inactive' as research is not regarded as a focal academic priority. In such research cultures, the emphasis of academics, by choice or by design, is directed primarily towards undergraduate and postgraduate education. Few pressures or expectations exist to undertake research, and where there is limited monitoring, measuring, or calculating of individuals' research production, and limited resources for (accounting) research.

The research culture in such environments has both a low task and low relationship orientation with respect to research. Such instances raised in our interviews pointed to university policy as attributable to schools in which a 'null research culture' exists. One example cited in our interviews stems from university expectations that accounting schools should be more appropriately concerned with teaching rather than research – as evidenced by the limited allocation of funding to accounting research, and by hiring policies and the flexibility afforded to academics to move to 'teaching-only' roles, in which research is neither expected nor actively encouraged. Hence, this quadrant encompasses research is, as the label suggests, neither a

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Table 5
Research outcome orientations.

Predominant orientations	
Relationship orientation (The 'majority' camp')	Task orientation (The 'minority camp')
If you understand the research process and what makes for good research, the publications will come. The journey is more important than the destination (M10)	I can't see how culture in a department can help motivate and support researchers, maybe for some it's a means to an end – journal acceptances (m2)
Universities are moving away from the simple measure of publications and looking towards other metrics and means of evaluating research. I think that's a good thing … it recognises that research is a little more than getting publications in journals (M11)	Publication is the goal of research. Pure and simple … research culture has very little to do with getting there (m3)
If you accept that the name of the game is publications then OK – but research is far more than that for me. It's a social activity. Collegiality is more important (M12)	No matter how it's dressed up, the ultimate aim of our research efforts has to be the acceptance of our work by our peers. This is manifested in journal acceptances … I can't see how research culture can add to this aim (m4)
I rate mentoring and helping junior researchers more than getting journal hits – publications are not the be all and end all (M13)	Like it or not, the concentration of most academics in accounting is on making the top journals… you can get collegial support along the way, but at the end of the day it's an individual journey (m5)
Researchers should not see themselves in a factory that produces only journal articles – a good researcher contributes to his or her colleagues (M14)	Quality research is defined by journal publications – that's the reality of our industry (m6)
Our outcome should be a passion for research – not a passion for journal publications. What happened to curiosity, reflection, and understanding? (M15)	If your research is to have an impact, it needs citations and reference by others. Publications are the central measure of this, but there are secondary measures (m7)
There are plenty of universities who don't allocate research money to accounting, as their universities see business schools as little more than generating funds through student fees to fund what they see as 'real' research in health and sciences. The focus of these schools is on teaching. (M15)	Rightly or wrongly, we are judged by our publications. If culture can contribute to that end, well and good (m8)
Obviously publications are important – but so too is engaging with industry, influencing policy and making a difference in our communities (M16)	Culture is more of a social matter. Research is a lonely experience, not a group activity. You don't get into journals because of culture (m9)
I don't want to work in an environment that is concerned only with publication as the holy grail. How we bring others along is of much greater priority (M17)	There's an increasing trend in universities and accounting schools generally to segregate teaching and research. Permitting academics to be 'teaching only' and not be expected to do research is an increasing trend from what I have seen. The research culture amongst these academics is non-existent. Research is not on their agenda (m10)
Publications should be one end point – others can do a lot to help you get there. Publications are obviously important, teamwork more so in the long run (M18)	There are many reasons we do research – but the chief one for most of us is to get that journal acceptance. … this is an individual not a group challenge (m11)
My satisfaction comes not only from appearing in a journal, but appearing as a collegial, helpful and valued member of the research community. For me, those are also important research outcomes (M19)	Publications may not be the be all and end all – but you risk a lot by ignoring the need for them. Culture can help in some ways I suppose (m12)

means nor an end for academics, reflecting exogenous (policy) priorities, rather than factors within the control of individual academics. In terms of our conceptual framework, this quadrant essentially represents, a 'reference baseline' of research cultures which does not appreciably influence research outcomes, but which serves as a basis of comparison for other broad cultural types that *do* affect research outcomes in some way.

Although raised in only two interviews, the increasing prevalence of this policy in universities and its actual and potential consequences on accounting research has been repeatedly raised in the accounting literature (see amongst others, Agyemang & Broadbent, 2015; Beattie & Smith, 2012; Clarke, Flanagan, & O'Neill, 2012; Chalmers & Wright, 2011; Hopper, 2013; Parker & Guthrie, 2010).

5.2.2. A means to an end

The upper left quadrant, *A means to an end*, describes a research culture in which relationship orientation is low, but task orientation is high. This quadrant represents those research cultures which correspond to the views articulated by the minority group of academics interviewed. Characterized by researchers who may be considered to strive for recognition and advancement through achieving publications in top journals. Above other research outcomes, academic productivity in this research culture, as measured by the number publications of journal articles, books, book chapters, monographs, and weighted (or not) by journal quality and numbers of citations, is highly valued (Martin-Sardesai, Irvine, Tooley, & Guthrie, 2017). In addition to satisfying KPIs and predetermined targets, this research culture type seeks to accumulate cultural and economic capital as well as legitimacy in the eyes of other university departments, other accounting faculties across the globe, and university management, encapsulating the essence of the neoliberal logic inherent in university structures described earlier (Guthrie & Parker, 2017). Motivation and incentives underlying such research cultures are both

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extrinsic (such as achieving tenure or gaining promotion) but, also intrinsic (such as earning international peer recognition or obtaining personal satisfaction) (Wills, Ridley, & Mitev, 2013).

5.2.3. An end in itself

The lower right quadrant in Fig. 1 denotes research culture as, *An end in itself*. Corresponding to the view of research culture expressed by the majority of academics participating in this study, the prevailing ethos underlying this type of research culture is that research productivity is likely to increase as a result of greater interaction between department members – a process that has been referred to as 'intellectual synergy' (Kyvik, 1995). However, unlike the quadrant, *A means to an end,* in which research productivity is perceived as the prime outcome of researchers, this research culture type is characterized by a far broader view of outcomes, and as many of our interviews expressed, specifically refers to the generation of knowledge and the impact of research on, or importance for, society as a whole. This view is based on the fundamental importance afforded to how researchers are developed and shaped over time, an induction in beliefs, rituals and values underpinning the academic base of the disciplines, and one predicated on the recognition that the research productivity of an individual can be frustrated or enhanced by his or her environment because the context within which faculty work and the support and encouragement that is available are fundamentally important (Sutton & Brown, 2016). More than a means of obtaining acceptances in top journals, research culture from this standpoint is, as the quadrant is labeled, very much an end in itself.

5.2.4. A means and an end

The upper right quadrant recognizes that both task and relationship orientations are essential but insufficient in and of themselves alone for enhanced research productivity. According to this view, to be productive, researchers must possess certain personal attributes, but must also work within environments that are conducive to the generation of (high quality) research. Although past research has found that faculty research productivity can be influenced to a great extent by the presence of a small number of all those engaged in research activity (White, James, Burke, & Allen, 2012), schools that see research culture as *both a means to an end and an end in itself* eschew the over-reliance on only a small number of 'research stars' to uphold their collective research output. Rather, in the research culture to which this quadrant refers, productivity is achieved by expecting a contribution from *all* researchers rather than from only a few prolific individuals. Increased productivity is seen to be achievable by encouraging and signaling the value of research, publications and, simultaneously, creating an environment in which researchers are supported to undertake research likely to be acceptable to the norms, standards and expectations of top journals. In a sense, this quadrant represents an 'I want it all' view of research culture. As with the other three research culture types, however, it carries benefits as well as costs, as we shall outline in the ensuing section.

5.2.5. A diffused view of research culture

In sum, drawing on the experience and observations of the senior academics participating in this study, our conceptualisation of research culture prevalent in accounting schools as depicted in Fig. 1 suggests four broad research culture 'typologies'. The word 'broad' is pivotal here. As emphasised above, the axes '*task orientation*' and '*relationship orientation*' are both purposively portrayed as continuous rather than discrete variables. This choice on our part reflects the overall sentiments expressed in our interviews that both independent and interdependent modes of working were a matter of extent, rather than a mutually exclusive dichotomy. For example, in the words of one interviewee:

> The idea of working with others is really a matter of degree: you can work with a lot of others, or a few select others, and you can do this for a large or small amount of the time. . . you can also work with people outside your department – does that make you collegial, or focussed, or both? (B1)

This particular comment points to nuances in our conceptualisation of research culture. Predilections of individual researchers can assume a range of independent or interdependent work styles on any given research study. More than this, however, as another interviewee observed:

> I know of some very senior researchers who have a 'chameleon-like' quality in the way they work – sometimes they work highly interactively, at other times they work completely independently. It seems to depend on who they are working with, the research question they are working on, and how busy they are at a particular time. They seem to be in the minority, but they do exist (B2)

Hence, not only is it possible for individuals to adopt a range of independent or interdependent approaches to their work in any one project, it is also possible for work styles of researchers to oscillate between highly independent and highly interdependent depending upon the particular circumstance. In terms of our conceptualisation of research culture, this translates to a dynamic rather than a static positioning of some individual researchers, in more than one quadrant over time: *A means to an end* at one time, *An end in itself* at other times, and *A means and an end* for those rare 'chameleon-like' researchers.

These observations, however, are very much limited to individual research strategies rather than collective school-based research cultures. Whether such fluidity in work styles extends to entire schools remains questionable. Although we speculate that such flexibility at a collective level would be anomalous, it is a point that cannot be ruled out.

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5.3. Implications of the conceptual framework

From our inductive analysis, the evidence in this study supports a broad delineation between task and relationship orientations as instrumental in the characterization of research culture. Juxtaposing these two broad orientations has enabled us to develop a conceptual framework that, in very broad terms, advances four generic research culture 'types'.

There is important further work to be done on these quadrants in terms of their characteristics, but each of these cultural types hold implications for the environment in which research can or should be conducted within accounting faculties. We note two such implications of our proposed conceptual framework, which we have framed as questions for further consideration.

5.3.1. How important is the fit between researchers and the prevailing culture?

One of the most immediate observations of our conceptual framework concerns the 'fit' or 'match' between the prevailing research culture and the expectations, aspirations and work style of individual researchers. Clearly insofar as work environments generally are concerned, 'one size does not fit all'. What is clear from the considerable literature on organizational culture is that particular individuals perform more effectively in particular situational contexts (Ostroff, Kinicki, & Muhammad, 2013). Applying this principle to the context of research culture, it is likely that different individuals might prefer working in any one of the quadrants comprising our conceptual framework, depending on their inclination towards working independently or interdependently. Such a view is consistent with a contingency approach to culture in the sense that to some, cohesive and supportive relationships might be instrumental in their 'research journey'. To others, however, a single-minded and focused environment may be preferable in their pursuit of research outcomes. The implication is clear: no one single culture type is suitable for all researchers, at all times. At the individual academic level, the notion of an 'ideal' or 'desirable' research culture depends very much on the outcomes sought, the predilection towards independent or interdependent ways of working held by the academic, and the extent to which such preferences are congruent with departmental/university expectations. The influence of research culture on the research agenda and trajectories of ECRs is a particularly salient point here, and one that has been noted in the literature. Junior researchers may perceive that they should conform to prevailing and predominant research culture and priorities in the School. Consequently, adopting low-risk research studies (James, 2008), in their efforts to "getting 'hits' in top journals and building their academic citation counts" (Merchant, 2012, pp. 341–342).

5.3.2. How realistic is the concept of 'best practice' in research?

The quest for research recognition has increased in many accounting faculties over the past decade (Gendron, 2008). This observation has been made about universities in Western as well as non-Western environments (Gendron, 2015; Messner, 2015; Parker, 2011). As Messner (2015, p. 76) observes, "... in making efforts to narrow the perceived gap to the elite institutions, many of them consider adopting the 'best practices' from the English-speaking world, in terms of how research should be conducted and what should count as good research". As recounted to us in this study, this isomorphic tendency is not confined to Continental Europe or other non-Western universities. One way in which accounting schools attempt to emulate 'best practice' is to recruit senior researchers who tend to have accumulative advantages over their less senior colleagues that result in higher levels of productivity (Gendron, 2015). To be sure, this strategy of 'buy' rather than 'make' certainly is designed to achieve outcomes of enhancing the research reputation and profile of the school and attracting research income desired by schools in which research culture is a means to an end, but whether or not such research 'stars' are ready, willing or able to replicate their successes in different locations, especially in transforming a culture from one that has been predominantly teaching to one in which research assumes a central profile is a moot point, and one that is far from certain. Although it would be speculative to assume that the importation of a/several research 'stars' will in and of itself transfigure such a dramatic and significant cultural change, in conjunction with appropriate incentives and policy support, the probability of such a 'cultural metamorphosis' is potentially higher.

The corollary is the equivocality of the argument that (top) researchers can be 'made'. Again, in the words of one of our informants, "...*if the raw material isn't there and people don't have the aptitude, passion, or mindset for research, all the support in the world isn't going to get them into the top journals*". It is tempting to conclude that in those schools in which research culture is a means to an end (of publishing), then 'buying productivity' may be the optimal strategy. For those schools in which culture is an end in itself, however, then the most favorable approach may be to confine their efforts to organic development of existing researchers.

In summary, we do not purport to adjudge or promote the superiority of any particular research culture typology as presented in our conceptual framework. Indeed, to do so would be foolhardy; it would be unrealistic to assume that individual researchers do not hold a preference for a particular orientation, or are likely to be equally productive in each culture. A key 'take-home' message from this study is the need to adopt a 'horses for courses' approach to determining an 'optimal' research culture. The optimal research culture may depend on specific situational factors, and is likely to involve trade-offs in both the short and longer-terms.

Most interestingly, despite a vast amount of research decrying the increase in neoliberalism in the higher education sector; including the predilection for narrow measures of productivity, journal and university rankings, and other quantitative metrics, by university management; the majority of academic respondents in our study had not adopted the neoliberal pro-

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ductivity logic. Rather, they valued a broader definition of research; in a sense demonstrating "a rebuttal to the (concept of the) academic as human capital" (Gildersleeve, 2017, p. 291).

6. Conclusion

As with all research, the current study is subject to limitations. This includes inherent subjectivity, and potential response-bias, associated with interview data, and the relatively small sample size which limits generalizability in the statistical sense. The study garners views from senior academics only. Although this sample provides an important view, the expansion of the sample to include less senior, and early career academics is needed to complete the picture. In addition, in order to facilitate analysis, it is often necessary to reduce the data collected into artificial classifications or categories. This in itself can create generalities that may not provide as useful as those grounded on a more extensive investigation.

We thus acknowledge the utility and boundaries of typologies generated from theorising need to be evaluated in the context of the inevitable trade-offs between generalisability, accuracy, and simplicity. Such trade-offs, however, are as noted by Chapman (1997, p. 190), "... inevitable and no cause for criticism". Generic taxonomies such as those presented in the quadrants represented in Fig. 1 attempt, by definition, to capture the effects of specific attributes simply, and in a more generalized way (Thornton & Ocasio, 2008). Increased generality demands simplicity, which is achieved at the expense of accuracy. Thus, in the current study, by identifying and characterizing the principal orientations found in this study to be germane in influencing research culture within accounting schools, the matrix presented in Fig. 1 provides a framework for a systematic study of the complexity as well as the dialectical tensions (Lowy & Hood, 2004) that have to date been largely overlooked and generally unresolved in discussions about research culture generally. Consequently, the quadrants presented in Fig. 1 offer a foundational categorisation of research culture types and represent a starting point for further investigation of how research culture and research outcomes may (or may not) be related in accounting schools. Indeed, this framework allows much scope for diversity and movement, and we anticipate that as this field of study expands, there will be further dialogue as to the way that this framework can be developed and refined.

At a practical level, this research tells the story of what accounting researchers do, how and why they do it based on their basic assumptions, values and philosophy about research. Conversations about research culture have taken place in the literatures of a diverse assortment of disciplines including psychology, sociology, anthropology, and organizational behavior. Nevertheless, despite the apparent importance afforded to the environment within which academic research is produced, it has seldom been studied systematically in an accounting context. In doing so, our contribution rests not solely on the results, but also on how these results lead to new insights about what research culture is perceived to be.

This paper's theoretical contribution has addressed an issue about which empirical evidence has been hitherto unavailable, and hence its theoretical modeling has emerged inductively from the field data generated through university leader interviews. Our findings make three distinct contributions to conversations about research cultures in university accounting faculties. First, our study reveals two instrumental but broad orientations to research – that of task and relationship – perceived as pivotal to understandings of research culture within accounting schools. Based upon quite different understandings of what constitutes 'research outcomes', these two orientations provide the basis for a broad classification of four research culture archetypes. Our emphasis is on the word, 'broad'. Within each type of research culture may exist numerous combinations and permutations of orientations and preferences. Our four primary classifications serve to draw attention to these differences, and the implications that they have for both researchers and accounting schools. This includes implications for decision making around recruitment, resourcing, incentive schemes and workload. Thus, for example, Heads of schools may be informed by the classifications to design their strategy for recruiting additional researchers or for leadership training of existing faculty. Similarly, policy makers in universities may consider their preferred cultural attributes when designing incentives or rewards for research.

Our second contribution is to discriminate between the dimensions of task and relationship in unpacking the mechanics underlying *why* research culture is a function of both independent and interdependent work styles. In so doing, we extend our understanding beyond merely identifying *what* orientations appear to be predominant in the ways research culture is expressed to theorize why such orientations emerge as salient in the perceptions of our informants. Both the minority view and majority view can be considered as a response to the environment within which universities operate. The neo-liberal model promotes a productivity focus, suggesting the minority view found in our results may simply be reflection of the requirements of their institution, and thus they have adopted the 'institutional logic' of publication outcomes. On the other hand, the collegiality-focussed majority view may also be a reflection of the same logic; just an alternative route to achieving the same outcome. Critics of this focus would suggest that such outcomes favour short-term legitimacy and is to the detriment of longer-term educational interests (Gumport, 2000). There is evidence, however, of a competing logic in our minority view, indicated by the number of respondents that discussed collegiality, mentoring, etc., as outcomes themselves and a method of making their work environment tolerable, not just a path to meeting organizational performance metrics. While a plurality of logics is common in most organizations (Battilana, 2006; Dunn & Jones, 2010), this finding suggests that within university accounting departments, there is some sense of a need for resistance to the neoliberal agenda. Additional research using an institutional logics lens would illuminate this further. The results also suggest the need for further investigation of the conceptualisation of research outcomes and how that relates to research culture. With increased interest in the 'impact' of research, more study of this, and other less tangible outcomes, seems warranted.

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Our third contribution is to offer the results of this study as a means to reflect on the variability in the nature of research culture, and also offer a basis for further investigation. As we have discussed, such opportunities for further research include examining the influence of fit between researchers and the prevailing culture, the efficacy of importing 'best practice' in research, the extent to which task and relationship orientations may be simultaneously maintained, the invariance of orientations over time, and the relative value of 'virtual' rather than 'physical' research cultures.

Despite the limitations outlined above, however, our study adds to previously published research that has directed its attention to the ways in which research is enacted. It provides a counterpoint to conventional wisdom about research culture, challenging us to question our prevailing thoughts and assumptions about an issue of relevance to our colleagues, our research strategies, as well as ourselves, and provides a platform for further investigation – and reflection – for those with a stake in this important and topical discussion.

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Appendix A

Demographic profile of academics participating in this study

	Number of participants	Gender	
		Male	Female
Geographic Region			
North America			
United States of America	8	4	4
Canada	3	1	2
Europe			
United Kingdom (England, Scotland and Wales)	10	5	5
Italy	1	0	1
Germany	1	1	0
Spain	1	1	0
The Netherlands	1	1	0
Australia/New Zealand			
Australia	16	9	7
New Zealand	3	2	1
Average length of time working within academia	27 years (rounded)		
Number of universities worked in (including visiting appointments)			
Fewer than 5	33		
6–10	11		
Number of full-time-equivalent staff in accounting department			
Fewer than 10	11		
11–20	18		
More than 50	15		

Appendix B

Interview questions – broad areas of inquiry

1. How would you define the term 'research culture'?
2. What are its essential elements?
3. To what extent *can* research culture contribute towards high quality research outcomes?
4. In what ways *does* it contribute towards high quality research outcomes?

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5. How do you know when a particular faculty/department/school has a 'desirable' research culture?
6. How do you build a 'desired' research culture?
7. In what ways is the research culture of your current University different from other universities in which you have worked?
8. What factors are primarily attributable to such differences?

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