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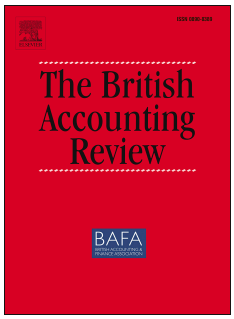

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Beauty is in the eye of the beholder: Research quality in accounting education

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Abstract

Accounting education research is often considered not to be of comparable quality to other accounting research, thereby providing secondary careers for those researching within the niche sub-discipline. We present several factors that have influenced this perception, with the most notable being the various journal quality guides where specialist accounting education journals typically do not rank well. We also explore possible explanations for why specialist accounting education journals do not rank highly. We discuss the ill-defined and contested concept of research quality and research impact, concluding that the determination of research quality differs according to which stakeholder group is conducting the assessment; academe, the accounting profession, governments or students. We also discuss the findings from the three papers in this special issue and offer suggestions for future research in this area.

Key words: research quality, accounting education, research impact, societal impact

1 Introduction

The extent to which accounting education research attracts new and innovative scholars is partly dependent on how it is perceived and the esteem in which it is held. Disappointingly, research in accounting education is not afforded the same status as other areas of accounting research by the academic community (Hoepner & Unerman, 2012; Marriott, Stoner, Fogarty, & Sangster, 2014; Sangster, 2015; Wilson, Ravenscroft, Rebele, & St. Pierre, 2008). Based on perceptions prevailing among the academy of an absence of rigour and quality (Rebele & St. Pierre, 2015), emerging scholars are frequently advised to disregard accounting education as a research domain (Khosa, Burch, Ozdil, & Wilkin, 2020; McGuigan, 2015). Such perceptions have the potential to constrain creativity and innovation in accounting education research (McGuigan, 2015), thereby inhibiting critical discourse on the theoretical, empirical, policy and practice domains of accounting education. Quality accounting education research should constitute a vital source of the research and development necessary for faculty to effectively develop competent accounting graduates; graduates who can successfully navigate and lead the profession through the increasingly complex, interconnected, and rapidly changing contemporary landscape (Tharapos, O'Connell, Dellaportas, & Basioudis, 2019). Accounting education research, therefore, has the potential to significantly impact practice. But is it informing practice and driving change, and if not, why not?

Debate about ways to raise the profile, quality and impact of accounting education research is urgently needed. In this paper, we are specifically concerned with an

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examination of the quality of research in accounting education, rather than the practice of classroom teaching. This paper aims to address two interrelated objectives: to understand why accounting education research is considered by some to be second-tier; and to critically examine the quality of accounting education research to better gauge where it stands relative to other research domains in accounting.

We begin with a discussion of the factors influencing the perception of accounting education research and provide an overview of the definition and contested nature of research quality and impact. Furthermore, we locate and discuss how the three papers in this special issue (Duff, Hancock, & Marriott, 2020; Khosa et al., 2020; Tucker & Lawson, 2020) add insight to the contested nature of research quality in accounting education. We conclude by providing suggestions for future research in this area.

2 Factors influencing the perception of accounting education research

There is a prevailing belief among accounting researchers that not all disciplinary spaces in accounting research are viewed, treated and respected equally (Fogarty, 2014; Hoepner & Unerman, 2012; Khosa et al., 2020; Sangster, 2015; Wilson et al., 2008). Accounting education is one such sub-discipline, even though it bears the characteristics of quality scholarly research. Accounting education has an international community of scholars, accompanied by an infrastructure of dedicated conferences and journals (St. Pierre, Wilson, Ravenscroft, & Rebele, 2009). The effects are particularly concerning when we consider accounting education special interest groups of accounting academic associations, such as the British Accounting and Finance Association (BAFA), the American Accounting Association (AAA) and the Accounting and Finance Association of Australia and New Zealand (AFAANZ), boast the largest membership base among special interest groups in each of these associations.

There are several factors that have influenced this perception. First, there is little doubt that the various journal quality guides published by associations, such as the Australian Business Deans Council and the Chartered Association of Business Schools, have had a detrimental impact on the perception of accounting education research. Specialist journals in accounting education generally do not rank highly, nor do other specialisms such as accounting history and social and environmental accounting, while generalist accounting journals attract higher rankings. Universities are increasingly utilising the results of journal ranking exercises to inform hiring and promotion decisions, funding allocation and performance management (Agyemang & Broadbent, 2015; Bond, Clout, Czernkowski, & Wright, in press; Guthrie, Parker, Dumay, & Milne, 2019; O'Connell, De Lange, Stoner, & Sangster, in press; Paisey & Paisey, 2017), thereby skewing standard reward systems against niche sub-disciplines (Marriott et al., 2014). Sangster (2011, 2015) bemoans the deleterious effects of research assessment on faculty working in niche areas, such as accounting education and accounting history, as scholars publishing in these areas are likely to be

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disadvantaged in terms of funding and career development opportunities (Wilson, 2011). Given university hiring decisions and performance metrics are largely driven by research profiles (Agyemang & Broadbent, 2015; Bond et al., in press; Duff & Monk, 2006; Fogarty, 2009; Paisey & Paisey, 2017), doctoral students seeking to enter and remain in academia have become increasingly focused on the attainment of journal publications during their candidature (McGagh et al., 2016; Sampson & Comer, 2010). In this issue, Khosa et al. (2020) examine the effects of institutional change and performance standards on accounting and finance PhD education in Australia and New Zealand. Through interviews with both doctoral students and supervisors, Khosa et al. (2020) find doctoral education to be characterised by restricted research objectives, domination of certain research methods and a focus on publications. Given journal publications are the 'currency' of accounting academics (Fogarty, 2009), and accounting education journals do not offer a particularly favourable exchange rate according to journal ranking guides, this is by far the most significant factor influencing the perception of accounting education research (Fogarty, 2014; Guthrie et al., 2019; Hoepner & Unerman, 2012; O'Connell et al., in press; Sangster, 2011, 2015).

However, the more salient issue to be considered here is why do specialist accounting education journals not rank highly? Fogarty (2014) offers a possible explanation in that accounting education research has tended to suffer from the perception of being under-theorised. Rebele and St. Pierre (2015), in their analysis of accounting education literature review articles published in the *Journal of Accounting Education* over the previous twenty years, conclude that accounting education research is exhibiting signs of stagnation. Their rationale is threefold. First, accounting education research tends to focus on a limited group of topics; over 40% of studies during their analysis period centred on curriculum and instruction. Rebele and St. Pierre (2015) also document a trend toward accounting education journals publishing cases at the expense of more pertinent education-related topics such as, for example, educational technology/information systems and assessment. Second, approximately half of the articles published in accounting education journals during the analysis period were not empirically based (Rebele & St. Pierre, 2015), with surveys and experiments dominating the empirical studies that were conducted (Marriott et al., 2014). Apostolou, Dorminey, Hassell, and Rebele (2015) also note a continuing trend away from empirical studies in accounting education journals in favour of descriptive articles, instructional resources and educational cases. Third, empirical accounting education research often replicates prior studies with a different population of accounting students or in a different context, thereby failing to make a meaningful contribution to the literature (Rebele & St. Pierre, 2015). It should be noted that Moser (2012) has applied these same three indicators to demonstrate that generalist accounting research has also stagnated.

Worryingly, Apostolou, Dorminey, and Hassell (2020) in their most recent summary of accounting education literature, document evidence that the concerns noted by Rebele and St. Pierre (2015) persist. Specifically, Apostolou et al. (2020) report the percentage of published empirical accounting education research articles declined from 50% in 1991-2015

to 38% in 2019, with the percentages for each of the last four years being below the 29-year average. On the other hand, published non-empirical articles (descriptive articles, instructional resources and cases) increased from 50% in 1991-2015 to 62% in 2019. Interestingly, the journal publishing the highest number of accounting education articles in 2019 (27 articles), *Accounting Education*, published 17 empirical studies, representing 63% of their total published articles. Of the 22 articles published in *Journal of Accounting Education*, only eight (36%) were classified as empirical. None of the 15 articles published in *Issues in Accounting Education* in 2019 were classified as empirical studies; with 13 cases, one descriptive article and one case being published (Apostolou et al., 2020). Given the latter two journals are based in North America, the question is raised as to whether the increased focus on instructional resources and cases is an outcome of authors being discouraged from undertaking empirical research in accounting education by senior management in this region.

Finally, there are increasing numbers of teaching-only faculty in Australia, the UK, the US and Canada who carry relatively high teaching loads, with limited opportunity to pursue general discipline-based research (Bennett, Roberts, Ananthram, & Broughton, 2018). In the UK, the Higher Education Statistics Agency (HESA) now requires universities to categorise academic staff according to their employment contract as teaching only, research only, teaching and research, or neither teaching or research (Higher Education Statistics Agency (HESA), 2015). Over a quarter of academic staff - and rising - are classified as teaching-only in the UK (HESA, 2015). Some universities are reclassifying employment contracts for academic staff failing to meet research performance metrics from teaching and research to teaching-only (Agyemang & Broadbent, 2015; Bence & Oppenheim, 2005; Duff & Marriott, 2017) and others are employing professionally qualified accountants on teaching-only contracts (Paisey & Paisey, 2017). Teaching-only academics are given no workload allocation for discipline-related research, rather they are encouraged to publish pedagogic research in their quest for recognition and promotion (Bennett et al., 2018). In so doing, teaching-only faculty become estranged from their teaching and research colleagues, given the latter rarely read or take an interest in discipline specific pedagogic research (Bennett et al., 2018). While the advocated benefits of teaching-only faculty include enhanced teaching quality and student experience (Vajoczki, Fenton, Menard, & Pollon, 2011), the reality is that these faculty are often perceived as second-class faculty who have little or no time for discipline- or indeed educational-based research (Bennett et al., 2018; Clarke, Drennan, Hyde, & Politis, 2015), and struggle with the demands of their heavy teaching commitments (Vajoczki et al., 2011). These constraints, coupled with a lack of training in pedagogical methodology (Bennett et al., 2018), or in the case of professionally qualified accounting academics, little or no research training, severely limit the opportunities for teaching-only faculty to produce quality education-based research outputs. It should be noted, however, that education specialists are trained in pedagogical methodologies and their related underlying theoretical foundations. As such, they are likely to have a deep appreciation of the requirements for conducting quality education-based research and typically publish the

results of their research in general education journals, the findings of which often inform accounting education research.

This brings us to the contested nature of research quality. The unsophisticated, proxy measures of journal quality guides aside (Guthrie et al., 2019; Hoepner & Unerman, 2012; Sangster, 2015), the recognition and determination of research quality in accounting education is significantly different to general accounting research quality.

But how is research quality defined?

3 Research quality

Defining research quality is dependent on which specific stakeholder group is being consulted; academe, the accounting profession, government or indeed students. In academe, the emphasis was initially on publication outputs. Guthrie and Parker (2000) however, highlight the overarching difficulty in defining and measuring accounting research quality using publication outputs:

> …measurable publication output is increasingly being "officially" viewed as the single most important criterion in the construction of performance at the individual, departmental and university levels. Beneath the manifest authority of "official" government and university pronouncements concerning publication outputs lies a paucity of knowledge concerning the basic question: how are quantity and quality in accounting and management research being defined and measured?

Governments in many countries, such as the UK, Australia, New Zealand, Italy and The Netherlands, conduct national research assessment exercises with the specific purpose of analysing university research outputs at a national level (Rebora & Turri, 2013) in order to assess and stimulate research quality (Ferlie & Andresani, 2009; Martin-Sardesai, Guthrie, Tooley, & Chaplin, 2019). While the methodologies, foci and impact of national research assessment exercises on university systems differ between countries (Rebora & Turri, 2013), their implementation and operation has attracted much criticism and controversy (O'Connell et al., in press). In particular, questions have been raised about the transparency and fairness of processes (see, for example, Bence & Oppenheim, 2005; Martin-Sardesai et al., 2019; Martin & Whitley, 2010) and various dysfunctional outcomes (Martin & Whitley, 2010), including 'gaming' (Agyemang & Broadbent, 2015) and the narrowing of accounting disciplines' research agendas and foci (O'Connell et al., in press).

In the current period characterised by big data, technology is being used to capture citations as a measure of research quality, and in the process has increasingly redefined the notion of research quality (Guthrie et al., 2019). Citation metrics for publication outputs can be captured from sources such as Google Scholar, Research Gate, Mendeley, Scopus Sources and Web of Science, tools such as Altmetrics record their discussion in social media, and Mendeley and ResearchGate record their read and download rates (Guthrie et al., 2019). Not surprisingly, citation metrics differ according to the source being used (Rosenstreich &

Wooliscroft, 2009) and are not without controversy. Some scholars posit that citation analysis is an objective method of measuring the quality and impact of researchers and/or their research outputs (see, for example, Beattie & Ryan, 1989; Brown & Gardner, 1985; Wakefield, 2008). Others raise concerns, including citation rates are not always indicative of quality or influence (Jones, Brinn, & Pendlebury, 1996), articles can be cited for reasons other than a positive assessment of quality, such as for acknowledgement or strategic reasons, the 'halo effect' of a highly-cited paper or author operating to raise the profile of other papers in the journal, or the tendency of authors to favour well-known authors (Rosenstreich & Wooliscroft, 2009; Wakefield, 2008). Guthrie et al. (2019, pp. 11-12) argue that while citation-based metrics can be used to determine the impact factor of journals and research quality, they are:

> …essentially measures of the "popularity" of the articles they contain, and mostly contemporary and short-term measures of popularity at that… Popularity contests do not favour the niche sub-disciplines, quirky methodologists or theorists, or the journals that cater for them. These factors, and the relatively small and topically and methodologically fractured discipline of accounting research, hardly seem suited to judging the relative quality of research content using such short-term citation-based metrics.

While specialist authors in accounting history and social and environmental accounting can, and do, achieve publications in generalist accounting journals, this is significantly more onerous for specialist authors in accounting education. Reinstein and Calderon (2006) in their review of highly-ranked generalist accounting journals, including critical theory orientated journals, found little or no accounting education within their content. The accounting education papers published in generalist journals tend to be primarily confined to issues at the institutional level of accounting education. Sangster, Fogarty, Stoner, and Marriott (2015) argue that the impact of accounting education research cannot be adequately captured through citation rates, but rather in the application of its findings in the teaching of accounting across institutions, contexts and countries. If using citation metrics to determine research quality is fraught with difficulties for accounting research in general, the process becomes even more problematic for the niche sub-discipline of accounting education.

Journal publishers operate in a competitive environment and "popularity" can equate to commercial success. Publisher produced metrics, available on most journal home pages, include measures other than citation information. It is commonplace to find article downloads reported, including the geographic dispersion with similar information about article authorship also displayed. The performance of journal editors and their journal managers are measured by the time taken for papers to be reviewed and published, which is also publicly available. A commercially successful journal may have enviable citation rates, but this can also be coterminous with geographic coverage, especially article downloads from large economies such as USA and China. Perceived academic research quality, as

measured in journal quality guides for example, without commercial success, as measured by publisher produced metric such as citation rates and downloads, is not economically sustainable in a competitive publishing market.

In contrast to measures adopted by academe to determine research quality, the accounting profession tend to disregard the academic component of research, regarding quality accounting research as that which is relevant and of practical use to their members (Basu, 2012; Demski, 2007; Duff et al., 2020; Hopwood, 2007; Kaplan, 2011). The very same research deemed as quality by the academy due to its high citation rate and publication in a highly ranked peer-reviewed journal, is largely ignored by practitioners due to its inaccessibility and absence of pragmatism (Duff et al., 2020). In exploring the research-practice gap, studies conducted in various countries have found difficulties associated with the manner in which academic research is reported in academic journals due to its highly theorised nature, obtaining access to research findings and an absence of incentives to conduct research exploring this issue (Tucker & Lawson, 2017; Tucker & Lowe, 2014; Tucker & Schaltegger, 2016). Yet the profession remains deeply connected to academe and accounting higher education (Wilkerson, 2010), where the relationship is almost symbiotic (Evans, 2010). Paradoxically, much accounting research is indeed funded by the profession, although this is not the case for accounting education research. In our review of the 'Acknowledgement' section of the 81 articles published during 2019 in five accounting education journals: *Journal of Accounting Education*, *Accounting Education*, *Advances in Accounting Education: Teaching and Curriculum Innovations*, *Issues in Accounting Education*, and *The Accounting Educators' Journal*, we identified a total of 12 articles that received funding. Interestingly, none of these 12 articles acknowledged accounting professional bodies as the source of the funding for their study; six articles listed universities, five listed government bodies and one listed a national accounting academic association as the funding source. This leads us to question the current relevance of accounting education research to the accounting profession. As Duff et al. (2020) discuss in this issue, interviews with members of key accounting professional associations in Australia, New Zealand, the UK and Ireland reveal funding allocation decisions appear to be driven largely by brand promotion and commercial gain, rather than to foster an enhanced teaching-research nexus.

4 Research impact

Moving beyond the mere publication point of research, governments are now requiring research to have a demonstrated impact on society. Research evaluation exercises undertaken in countries such as the UK, Australia, New Zealand, Sweden, Denmark, Austria, the Netherlands, Germany and Canada (Parker, 2011) now underscore the significance of demonstrating the impact of research on practice (Martin-Sardesai et al., 2019; Tucker & Lawson, 2020). The allocation of government funding will increasingly be influenced by the 'economic, social and other benefits of university research through an impact and engagement evaluation framework' (Martin-Sardesai et al., 2019, p. 52).

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In a radical departure from the established practice of heavy reliance on publications in highly-ranked journals and citation counts to determine research quality, China recently announced a proposal for the reform of their academic evaluation system (Huang, 2020). In particular, it is proposed that the number of papers published in internationally indexed journals, and their citations, should 'no longer be used to measure the quality or reputation of individual researchers, specific disciplines, Chinese universities and research institutes' (Huang, 2020, p. 1). Rather, societal impact determined by a combination of qualitative and quantitative research evaluation and assessment frameworks incorporating observations and reviews by Chinese researchers will become increasingly important in determining academic promotions, hiring decisions and the allocation of research funding (Huang, 2020). In terms of social sciences researchers, Huang (2020, p. 2) posits that;

> …the more qualitative and practical aspects of their research will be more highly valued, such as social impact, to what extent policy recommendations have been accepted by government, what contributions they have made to the healthy development of Chinese society, how much they have met political and ideological requirements and to what extent they have solved Chinese problems as well as demands from industry and business. Furthermore, more peer reviews by domestic experts will be encouraged to evaluate researchers' performance and researchers' loyalty and service to the Party, and national economic development and Chinese society are likely to be further emphasised.

The increasing focus on evaluating research according to its impact on government policy and society at a national level is an interesting phenomenon that has the potential to completely shake up global research quality evaluation frameworks.

The process of quality research being determined according to its demonstrated impact on society is in keeping with Hopwood (1983, p. 288) who advocated the study of accounting 'in the contexts in which it operates', arguing that accounting is not 'a phenomenon divorced from the social'. Accounting education research has the potential to have a significant impact on society by facilitating the 'development of better-educated, well-rounded, and socially-aware graduates' (Boyce, Narayanan, Greer, & Blair, 2019, p. 274) through its engagement with the research-teaching-practice nexus. In the redefining of research quality to emphasise demonstrated societal impact, accounting education research is well positioned to be viewed favourably provided projects are carefully designed, well executed and address pertinent contemporary issues.

And what of the students? Students are one of the larger stakeholder groups to be impacted by the outcomes of academic research (Geschwind & Broström, 2015), and in particular, accounting education research. However, as noted earlier, Rebele and St. Pierre (2015) raise concerns about the quality and relevance of accounting education research. Duff et al. (2020, p. 2) argue that:

> Accounting education research which is generally thought to involve research into pedagogy and the teaching of accounting, cannot be disassociated from, or be less well-

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regarded than, mainstream accounting research. They are interrelated and necessarily so as they impact on the quality of the education experience of the students that will form the future membership and thinking of the accounting profession.

Yet the student voice is rarely heard in this debate. In this issue, Tucker and Lawson (2020) examine the opinions and observations of students enrolled in Australian and North American Executive MBA programs to elucidate the manner in which academic research informs student learning and practice, and the manner in which it may be enhanced. Executive MBA students were selected as participants for the study as they are both students and practising managers, and thereby able to provide unique insights on the nexus between research, practice and teaching. Their findings highlight the need to more effectively demonstrate the value of academic research as an aid to student learning.

5 Conclusion

The augmentation of quality accounting education research is essential to preventing both accounting education research and practice becoming stagnant. Given its fundamental importance, greater attention needs to be paid to the profile and quality of accounting education research than is currently the case. A decline in the quality of accounting education represents a failure of the academy to execute its duty regarding the standard of education offered to its students, a failure to students in adequately preparing them for the workplace, and a failure to the profession which bears the cost of ill-prepared graduates. Given the impact of accounting education research on critical stakeholder groups, it is imperative that the perceptions of, and level of resources directed towards, accounting education research significantly shift to drive innovative and quality accounting education research. To not do so will stifle the 'vibrant spirit of inquiry' (Khosa et al., 2020, p. 1) that is intrinsic to the future of accounting education, and the accounting profession.

6 Future research

The perceived inconsistencies between citation metrics and journal ranking classifications is an issue that requires further investigation. As some countries, such as China, begin to shift from using journal publications and citation counts to other measures such as societal impact to determine research quality, studies examining the effect of alternative measures employed on academic career progression, university hiring decisions, individual standings in university rankings tables, and student demand is required.

Given the current global trend towards higher levels of teaching-only academics and the concomitant emphasis on teaching effectiveness, the quality and performance metrics of accounting pedagogic research journals will likely be of increasing importance. The content of discipline-specific and generalist pedagogic research journals may be more relevant to their routine activities and professional careers than that contained in generalist accounting and other specialist journals. However, relatively little is known about the career

progression of teaching-only academics, the engagement of teaching focussed accounting academics with academic research, or the readership base of discipline specific pedagogic journals. These are important areas for future research.

Accounting and auditing processes are currently experiencing rapid technological change. Technology has presented many opportunities for the accounting profession, such as cloud-based accounting, increased business intelligence, data analytics and Blockchain. In turn, these changes have necessitated increased expertise in technology related skills, together with a greater emphasis on associated professional skills to successfully navigate technological change in increasingly cross-functional and cross-cultural teams. Further research is urgently required to understand the skills and capability requirements of those operating within the field and how the graduate requirements for technical expertise and associated professional skills may be inculcated into the curricula of university accounting programs. Given its direct relevance to the accounting profession, this area of research may assist in reducing the current gap between academia and the profession.

Arguably, the teaching of accounting has the potential to create long-term and far-reaching societal impacts as it educates the accounting professionals and business leaders and thinkers of tomorrow. Yet international research into the content of accounting curricula and its resultant impact on society is not forthcoming. This is an urgently required area for future research, given the accounting profession's potential to initiate large societal change and create impact in an increasingly complex and interconnected world. There is a real danger that a stagnation in accounting education research will result in a languor of the accounting syllabus, with significant reforms being introduced without pedagogic underpinning in a piecemeal and haphazard manner, or more worryingly, not at all. This academic torpor will ultimately adversely impact the global standing of the accounting profession, which will in turn reduce the demand for higher education in the discipline of accounting. Further quality research into the nexus between research, practice and teaching is vital and urgently required.

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