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PERCEPTIONS OF ACCOUNTING ACADEMICS ON THE
RELEVANCE OF ACCOUNTING RESEARCH FOR
ACCOUNTING THEORY AND PRACTICE

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Abstract

The aim of this study was to research the perceptions of accounting academics regarding the relevance of accounting research as articulated in accounting theory and the related practice. The first area focused on the academics’ perceptions of whether their main academic mission is teaching or research. The second area focused on the academics’ perceptions regarding the relationship between teaching and research in accounting, i.e. does academic research influence the quality of teaching, does a conflict exist between teaching and research, etc. The third area focused on assessing the academics’ perceptions regarding the state of accounting research in general, the state of accounting research in their accounting department, and the state of the academics’ own research activities.

The literature review, based on mainly accounting literature and theory, revealed that there is no clear agreement among commentators regarding the meaning of scholarly activity and whether the main mission of accounting academics should be teaching or research. In the South African context, it was noted that professional bodies, like SAICA, play a dominant role in how the accredited universities define the essence of a university and implement the main mission of academics. There are a multitude of differing views regarding the nature and state of academic accounting research. In a global context there is a contentious debate regarding the relevance of accounting research contributions. Many commentators believe that accounting research is in a state of crisis, while others disagree and purport that accounting research has made practical contributions to the development of accounting practice. However, the debate regarding the relevance and direction of accounting research may be secondary in the South African context, as the primary issue is the purported lack of an established accounting research culture in the South African academic community.

The literature review also yielded insight into the discourse regarding the relationship between teaching and research. Many commentators assert that it is important to strive for a balance between teaching and research. In addition, some studies have found that there may be a positive relationship between teaching and research, and that research
may enhance the effectiveness of teaching and lead to an increase in academics’ job satisfaction.

The researcher determined that a quantitative approach was the most appropriate to obtain answers to the pertinent research questions. The total intended study population was identified as all academics serving in the University of Johannesburg (UJ) accounting department. In order to obtain the required primary data from respondents, the researcher designed a structured questionnaire that was based on insights gained from the literature review. The questionnaire was administered through a web-based survey tool.

The final response rate to the survey was 47%. The majority of the respondents were experienced accounting academics, were qualified chartered accountants, and possessed at least a master’s degree. The results of the study indicated that most academics at the department do value the relevance of research and its potential contributions to the effectiveness of teaching. However, academics spend most of their time teaching, as circumstances demand, and because they largely view it as their primary academic role. The results of the study confirmed that there is a lack of focus on research in the accounting department at UJ, but that most academics may be receptive to moves toward a more research-oriented culture. The information obtained from this study provides information that can be used in the formulation of plans for the development of an accounting research culture at South African universities.
Chapter 1 – Introduction and study layout

1.1 Background

According to Hopwood (2007), there is a view that accounting research has become increasingly detached from practice and that it suffers from innovation deficiency. Some accounting research critics maintain that research has failed to improve accounting practice, or develop accounting as an academic discipline (Inanga & Schneider, 2005).

Mautz (1963), maintained that there was an increasing gap between accounting research and accounting practice, and that no profession can sustain an increasingly progressive advance without the efforts of supporting researchers. According to Sterling (1973), accounting research is an isolated activity in contrast to other disciplines where research provides inputs for education, which in turn provides inputs for practice. He purported that the accounting relationship is one where practice provides the inputs for education, which in turn provides the inputs for practice. As a result, students are taught the practice and in turn practice what they have been taught, without interference by, or reference to, accounting research. Diamond (2005) questioned the relevance of accounting research and whether it is possible for accounting research findings to change accounting practice. However, Neveling (2004) maintained that research is not only a means of meeting academic demands, but it provides critical practical skills required for success in the business world.

While the discourse from a global perspective questions the relevance of accounting research outputs by accounting academics, a major South African issue is the paucity of accounting research outputs by academics at South African universities. West (2006) asserts that South African academics’ accounting research outputs are not keeping pace with that of their global counterparts, and calls for the development of accounting research at South African universities. Van der Schyf (2008) argues that academics at South African universities focus mainly on the training of chartered
accountants, and neglect their key academic mission of generating accounting research outputs.

The South African Institute of Chartered Accountants (SAICA) has stated that they regard research as important. However, they prefer a wider definition of research that includes “scholarly activity” in general (SAICA, 2013).

1.2 Statement of the research problem

It can be purported that there is a paucity of academic accounting research in South Africa, and that accounting academics are more focused on preparing chartered accountants for practice (West, 2006). There are also views that accounting academics’ training of accountants for practice deserves to take precedence over research outputs, as it is required to meet the immediate needs of our economy (Wadee, 2009). Others hold the opinion that the development of accounting research at South African universities is important. As highlighted by Nieuwoudt and Wilcocks (2005), accounting research would benefit from the initiation of a research culture among accounting academics.

This diversity of views also leads to questions about the relationship between research and teaching, i.e. whether they are compatible or not. Therefore, it is important to ascertain the attitudes and perceptions of accounting academics in respect of research. This information can then be used to provide insight into the formulation of plans for the development of an accounting research culture at South African universities.

Pertinent research questions are as follows:

- What do accounting academics at South African universities view as their main academic mission, i.e. the pursuit of research that contributes to development of the existing body of knowledge in the accounting field or the training of prospective chartered accountants for practice?
• What are the views of these accounting academics regarding the relationship between teaching and research, i.e. does academic research influence the quality of teaching, does a conflict exist between the two, etc.?
• What are the perceptions of these accounting academics regarding the state of accounting research in South Africa?

1.3 Objective of the minor dissertation

According to Zikmund et al. (2010: 315), an attitude consists of three components: affective, cognitive, and behavioural. The affective component represents an individual’s feelings or emotions toward an object/subject. The cognitive component refers to an individual’s knowledge of attributes and their consequences. The behavioural component represents a predisposition to action by reflecting an individual’s intentions.

The main objective of this study was to assess the views (or attitudes) of accounting academics at a South African university on the relevance of research in accounting. Therefore, this study mainly tested the affective component of an attitude, as described above by Zikmund et al. (2010). The researcher attempted to obtain answers to the outlined research questions by focusing on accounting academics at the University of Johannesburg (UJ). However, the research instrument can be applied at other universities as well. The research instrument was developed from accounting literature as articulated in accounting theory and practice and is therefore grounded in the current accounting thinking.

1.4 Research methodology

The aim of this study is to research the perceptions of accounting academics regarding the relevance of research in accounting. This study used quantitative research methods to obtain answers to the relevant research questions. The study design involved the
collection of primary data from respondents. The research instrument used to collect the data is a structured questionnaire, consisting of closed-ended and open-ended questions. The research method employed is a self-administered web-based survey. A qualitative approach based on interviews with respondents may have yielded more in-depth data. However, due to logistical factors, the researcher chose a quantitative approach and the use of a self-administered survey. Some of the main advantages of self-administered questionnaires are that they are more time-efficient, cost-effective and offer greater anonymity (Kumar, 2005).

1.5 Motivation for the minor dissertation

The role of research in the field of accounting is a much-debated issue. Whereas many studies have been conducted on the state of academic accounting research in an international context, not much has been written on the state of accounting research in South Africa. Van der Schyf (2008) wrote about the state of accounting departments in South Africa in his paper on the essence of a university and scholarly activity at South African universities. He recommended that further studies be done on the perceptions held by accounting academics at SAICA-accredited universities in South Africa. The researcher believes that the issue of accounting research is important and that insight is needed, as it may be useful in the formulation of plans regarding the development of accounting research in South Africa. Hence, the researcher was motivated to conduct this study in order to obtain the views regarding the state of research in accounting from accounting academics at a South African university.


A master’s degree signifies that the holder has completed an independent piece of research and has mastered the craft of research and scholarship, whereas a doctorate shows that the holder is able to contribute to the existing body of knowledge.
The motivation for this study was to undertake an independent research study with the aim of finding answers to the research questions outlined above. In the process, the researcher aimed to demonstrate that the required research methodology and academic writing skills as described by Mouton above, have been mastered.

1.6 Study layout

The study is divided into the following chapters:

**Chapter 1 – Introduction and study layout**

The introductory chapter provides the background to the study and outlines the research questions, the objectives, and motivation for the study.

**Chapter 2 – Literature review**

The literature review chapter explores the existing knowledge relating to the research problem pertinent to this study. The literature review is structured around the main themes, which link back to the research questions.

**Chapter 3 – Research design**

This chapter outlines the detailed research methodology and study design applied in the study in order to address the identified research questions.

**Chapter 4 – Results**

This chapter discusses the detailed results of the study, and the interpretation of the results.

**Chapter 5 – Conclusions and recommendations**

This chapter contains an overall summary of the results and conclusions of the study, and outlines recommendations for further research.
1.7 Ethical considerations and validity of process

Zikmund et al. (2010) emphasise that researchers should maintain high ethical standards to ensure that their data is accurate and avoid bias. Bias can be defined as an intentional attempt by the researcher to manipulate the research process and findings in order to achieve a predetermined outcome. It is widely agreed that humans can never be totally free from subjectivity, as it relates to fundamental factors such as the researcher’s educational and social background (Kumar, 2005).

In the process of conducting this study, the researcher strove to maintain objectivity (and control subjectivity) during the collection, analysis, and interpretation of the research data. The research results are not misrepresented or presented in such a way as to prove a particular political or personal point.

As the research design involved the collection of primary data from respondents, the researcher took the pertinent ethical considerations into account. These included an emphasis throughout the process that participation was voluntary and that the privacy of respondents was safeguarded. Furthermore, before the survey was sent out to prospective participants, the research instrument (questionnaire) was reviewed by the university from an ethical perspective.

According to Struwig and Stead (2007: 136), in quantitative research validity (credibility or trustworthiness) relates to the extent to which a research design is scientifically sound or appropriately conducted. The researcher strove to ensure the validity of the research process by ensuring that the research data pertained to the research objectives, were factually accurate, and adequately comprehensive.
Chapter 2 – Literature review

2.1 Introduction

In accordance with the functions as asserted by De Vos et al. (2005: 117) and quoted by Van der Schyf (2008: 3), the objective of the literature review is to become acquainted with the existing knowledge on a topic. In order to achieve this objective, this chapter has been structured around the main research questions, as outlined in Chapter 1. The main headings and key themes covered in each section are as follows:

- Essence of a university and scholarly activity:
  - What is the essence of a university?
  - What is the definition of scholarly activity in the field of accounting?
  - What is the key mission of accounting academics, i.e. teaching versus research?
  - Do professional societies, e.g. SAICA, define the essence of universities in South Africa?

- Nature and state of research in accounting:
  - What is the nature of research in accounting?
  - What is the state of research in accounting?

- Teaching versus academic research:
  - Is academic research and teaching compatible?
  - Does academic research influence the quality of teaching?

- Perceptions of accounting academics regarding the state of research in accounting:
  - What are the perceptions of accounting academics at universities (South African and international) regarding the state of research in accounting?

The relevant literature has been grouped according to the headings and themes as outlined above. Some studies that may straddle the various themes have been grouped and discussed under the theme deemed most appropriate.
2.2 Essence of a university and scholarly activity

One can purport that a tertiary institution’s main pillars of responsibility are teaching, research, and community engagement (West 2006). Kaplan (1989: 129) argued that one of the key responsibilities of accounting academics is the performance of research. Inanga (1998) as quoted in Inanga and Schneider (2005: 229) described research as a process whereby one undertakes a specific enquiry with the objective of discovering new knowledge, or critically testing existing knowledge. He purported that the findings of this process of enquiry should then contribute to the body of knowledge and lead to positive change. Struwig and Stead (2007) propose that research is not mere information gathering and decision-making. It involves the critical examination of data with the aim of contributing to the existing body of knowledge. Central to this discourse is the assertion that a conflict exists for accounting academics between their pursuit of research and the training of accounting students for practice. An important part of the debate regarding this conflict is the meaning of the essence of a university and scholarly activity.

The role of research is important in the understanding of what makes up scholarly activity. Debate exists regarding whether scholarly activity (scholarship) comprises only research, or whether the definition should be broader and include elements beyond research activities. According to Williams (2009: 5), scholarship is a process of learning, and a scholar is one who has a keen interest in learning what is happening in their field. Van der Schyf (2008: 12) believes that scholarly activity involves the pursuit of knowledge through research, and is the main academic mission of an accounting academic. Glassick’s (2000: 879) definition of scholarly activity is similar to that of Van der Schyf, and Glassick asserted that scholarship has the following characteristics:

The work must be made public. The work must be made available for peer review and critique according to accepted standards. The work must be able to be reproduced and built on by other scholars.
Parker et al. (2011: 9) defined scholarship as being broader than the publishing of research. It includes the pursuit of knowledge through formal research activities, and learning through reading, debating, and writing. They further asserted that the knowledge gained through scholarship then adds value to society by being disseminated through forums such as teaching, academic publication, debates, workshops, conferences, and other professional interactions. SAICA (2013: 1) also supports a broader definition of scholarship, and asserts that it extends beyond formal academic research activities. SAICA believes that a wider definition of scholarship broadens the scope for contribution to knowledge and development. Although SAICA supports a broader definition of scholarship, it is not prescriptive with regard to the activities that should be classified as scholarship activities. However, it asserts that it views consulting work, participation in standard-setting bodies, and non-accredited publication as examples of scholarly activity.

The meaning of the essence of a university is fundamentally linked to the definition of the scholarship, and is also a much contested issue. Similar to the meaning of scholarship, there is a diversity of views regarding the definition of the essence of a university. Some commentators such as Van der Schyf (2008) argue that scholarly activity through research is the essence of a university. McKernan (2011: 711) proposed that the primary responsibility of the accounting academic is the development of moral, ethical future accountants who are capable of critical thought and are able to exercise good judgement. West (2006) echoed McKernan’s assertion. According to Visser-Wijnveen et al. (2009: 673), the essence of a university is the common pursuit of knowledge by both a teacher and student, through the unity of research and teaching. This implies that the essence of a university rests on both the pillar of research and the pillar of teaching.

Other commentators such as Elliott (1991), as quoted by Bell et al. (1993) have a differing view, and assert that teaching is the essence of a university, and that research is insufficiently tied to the university’s primary mission of education. This view is supported by Wadee (2009), the former chief operations officer of SAICA, who believes that the essence of a university is mainly teaching, and that the primary
responsibility of South African accounting academics is the teaching of prospective chartered accountants.

Wadee (2009) further argued that an academic research requirement is driving accounting lecturers out of academia. He purported that research is “alien” to most chartered accountants, and that they feel little enthusiasm or concern for research. He emphasised the importance of producing qualified chartered accountants in order to fill the skills shortage in South Africa. He further asserted that time spent on research activities detracts from the time that could have been spent on teaching and producing a greater number of qualified prospective accountants. Assertions, such as those made by Wadee, seems to tie in to the concerns raised by commentators such as Van der Schyf (2008), that research may be neglected in accounting departments due to the dominance of the agenda of professional bodies such as SAICA.

According to Van der Schyf (2008), accounting academics at SAICA-accredited universities have demonstrated a propensity to focus mainly on the training of prospective chartered accountants at the expense of their real academic mission of pursuing scholarly activity. This is ascribed to the prestige placed on the results of accredited universities’ candidates in the SAICA qualifying examinations, and implicitly on the control over accounting education exerted by SAICA. Van der Schyf asserts that the research output, and the quality of these outputs of accounting academics at accredited South African universities, is not yet regarded as a significant measure of prestige. Hence, South African universities lack a culture of research in the field of accounting. However, it should be noted that in the years since Van der Schyf’s article there may have been a general trend for universities to generally place more emphasis on research overall. This may be attributed to changes in the higher education funding model. The drivers behind this purported shift in emphasis are not within the scope of this study though.

In his study on accounting education in the United Kingdom, Sikka et al. (2007) referred to the dominance that professional accountancy bodies exert on the academic agenda. He asserted that the control of accounting education by professional bodies resulted in the accounting education being a decontextualized technical process. He
found that accounting students were encouraged to become technical experts, with little reflection on the social consequences of accounting. They were not being equipped with the skills that would enable them to critique conventional accounting practices, or to appreciate the organisational and social context of accounting. In addition, he found that accounting textbooks contained virtually no mention of interdisciplinary research, and rarely mentioned accounting scandals or discussed their social consequences. He further questioned whether accounting academics were willing to take it upon themselves to develop alternative strategies to change the direction of accounting education.

Barnett (2000) echoed concerns regarding the production of accountants who are mere technical experts, and are unable to interrogate their own actions within a range of critical perspectives, or envisage entirely new forms of professionalism. He argued that the debate about developing “skills” among higher education students increased the risk that mere technocracy would dominate, particularly where those “skills” were determined by external professional bodies.

Based on the above, it is evident that a diversity of views exists in the literature regarding the primary mission of accounting academics, and of tertiary institutions in general. Some commentators strongly believe that research is a pivotal component of the essence of a university and scholarship, while others argue that teaching is the primary mission of the university, and that of accounting academics. Relating specifically to South Africa professional bodies, such as SAICA, play a key role in how the essence of a university and the primary mission of accounting academics are defined and implemented.

2.3 Nature and state of accounting research

In 1975 Sterling asserted that accountants had demonstrated an inability to resolve issues. He argued that instead of being resolved, issues are debated at length until another more current and controversial issue arises. It is decades later and a long-
running global debate still exists on the nature of the field of accounting, i.e. whether accounting should be classified as a social science or as a practice, and the relevance of accounting research input to the development and practice of accounting. Additionally, it has been argued that the dominance of certain theories in mainstream accounting research, limits the scope of problems studied, which in turn inhibits the relevance of accounting research contributions.

The relevance of accounting inputs and its contribution to the development of the discipline, and its practice, has been widely criticised. Francis (2004), as quoted in McKernan (2011: 711), argued that the reforming of financial reporting regulation and policy-making has been influenced by politics, especially in the post-Enron era, and academic research has failed to influence the process. Williams (2004) asserted that Enron epitomised the crisis in accounting practice and that this crisis, and the crisis in the accounting academy was all interconnected. Palmrose (2009) concurred with the aforementioned views and identified accounting education as a major part of the problem. She emphasised the importance of teaching prospective accountants to think about accounting, instead of just how to apply accounting principles. This raises the question of whether or not research can play an important role in enabling students with these critical thinking skills. Diamond (2005) also asserted that scandals like Enron confirmed the need to reassess the efficacy of accounting education and research, and the relationship between the profession and accounting educators. In particular, he called for a move away from research approaches that are more concerned with methodological rigour, towards approaches that focus more on practical impact.

The role of theory is a prominent component of the discourse regarding the state of research in accounting. According to Deegan (2010), some theories are empirically-based and are developed from inductive reasoning, which aims to explain and predict particular phenomena. These theories are generally considered as scientific, as they are based on observation similar to theories in the sciences, and are referred to as positive theories. Positive theories are associated with positive accounting research methodologies. Other theories do not seek to explain and predict phenomena, but aim
to prescribe what should be done. These theories are referred to as normative theories, and are associated with normative accounting methodologies. Gaffikin (2008) asserted that economists make a distinction between positive and normative theories based on the underlying assumptions. He elaborates that positive theories are viewed to be based on description of what is, while normative theories are based on prescription of what should be. According to Hoque (2006), researchers who apply the positivistic (or traditional) theories rely on an objective research method that is based on statistically categorising data and attempting to retrieve meaning through interpretation of the empirical data. Mainstream accounting research is widely viewed as being synonymous with positivistic research methodology, which is ultimately derived from economic theories (Coetsee, 2011: 82; Reiter & Williams, 2002).

Inanga and Schneider (2005) argued that accounting research has failed to develop accounting as an academic discipline, or to contribute meaningfully to the development of accounting practice. They mainly attributed this to the lack of a known theory of accounting, which they viewed as a fundamental flaw in the accounting research process. This absence of a theory to refer to, for the formulation and testing of hypotheses, has resulted in accounting research emulating the hard sciences. They asserted that this research approach, based on the hard sciences, may make accounting research more academically acceptable, but has resulted in it being irrelevant to the development of accounting practice.

Gaffikin (2008) concurred with Inanga and Schneider’s view about the importance of a theory of accounting. He asserted that the practice of a discipline depends on theoretical understanding, and argued that it is important to be aware of the social consequences of accounting. Gaffikin emphasised that he was not arguing for a single theory of accounting, but called for the appreciation of the interdisciplinary nature of accounting practice and research.

Zimmerman (2001: 423) purported that accounting research in general relies on economics-based theory. He elaborated that there was empirical evidence that indicated that most accounting research innovations had their conceptual roots in economics. Mattessich (2006) asserted that academic accounting thought is
continually evolving, and called for the discipline to be looked at in the context of a broader scientific picture. He viewed the application and development of economic theories to accounting, such as the information economic perspective, as contributing to the intellectual growth of academic accounting. However, according to Reiter and Williams (2002), the importation of economic theories into mainstream accounting research has had a significantly negative impact on the relevance of accounting research. They elaborated that this shift to economic theories was motivated by a desire for academic respectability, but was ultimately based on empirically false premises and assumptions. The attempt to make accounting more scientific has resulted in accounting practice becoming incoherent and has rendered accounting scholarship impotent (Williams, 2009: 2). Reiter and Williams (2002) argued that the lack of progress in accounting research could be traced back to the shift towards an empirical, economic-based research approach in the 1960s and 1970s in the United States of America (USA). Beaver (1989), as quoted in Reiter and Williams (2002: 576), attributed this “accounting revolution” to the publication of Ball and Brown’s 1968 study on the relationship between accounting earnings and market returns. Reiter and Williams (2002) assert that mainstream accounting research has subsequently become dominated by the positive accounting research programme based on the 1986 Watts and Zimmerman positive accounting theory.

Chua (1986) commented that mainstream accounting research was dominated by a particular worldview that emphasises a positivistic outlook and technical control, which limits the range of problems studied, research methods used, and insights that could be gained. Chua argued that the result of this domination was the growing “schism” between accounting academia and practice. He further commented that the paradigm of research in accounting was characterised by theories about practice that were neither of, nor informed by, accounting practice. Chua argued that the increased use of alternative scientific worldviews, particularly the interpretive and critical paradigms, would benefit research in accounting, and increase the relevance of research outputs. Ten years later, Chua (1996) asserted that the dominance of the positivistic outlook still persisted in mainstream accounting research and graduate education. He further commented that this “empirical calculative tradition” was not
only applicable to North America, but had become a major global accounting research mode.

Williams (2009) asserted that the adoption of economic theories into accounting research transformed accounting from an academic discipline into an empirical science. This effectively led to accounting transforming from a reasonably independent discipline, which was informed by practice, into a sub-discipline of economics that focuses on irrelevant empirical methodologies. Williams (2009: 4) further argued that accounting is a human practice instead of a science. When researching a human activity, its context is essential to understand the impact of the different human elements on its practice. Theories that are based on empirical economic theories are unable to convey this deeper understanding of the human elements, and are naturally unsuited to the production of practically useful accounting research. Williams (2009: 5) emphasised that accounting researchers should not inhibit themselves by confining their enquiry to the application of empirical economic theories. He asserted that accounting researchers should investigate the problems that interest them, by using methodologies that are most suited to the nature of the problem.

Hopwood (2000: 763) emphasised the need for the scope of problems studied in accounting research to be expanded and commented that:

Institutional and social aspects of financial accounting are still relatively unexplored. Compared with our insights into the economic theory of income calculation and the economic determinants and consequences of modes of corporate financial reporting, our knowledge of how forms of accounting emerge from, sustain and modify wider institutional structures and social structures is modest.

Several years after making the above call for an improvement in the relevance of accounting research, Hopwood (2007) decried the state and direction of accounting research. He commented that it was becoming increasingly irrelevant and detached from practice. He argued that the accounting research community had not invested in
adequate mechanisms for engaging with the dynamic world of practice. The research community was primarily engaged in internally focused discussions and had become increasingly self-referential, with almost the only consumers of accounting research being fellow accounting researchers. He also commented on the structural aspects of the community that contribute to this state of affairs. Hopwood elaborated that the very strong career emphasis in research planning encourages conservatism and conformity, while the strategy adopted by a minority that strives for a reputation of innovation instead, is viewed as being highly risky. Hopwood concluded that accounting currently finds itself with a research community whose members are too conservative, too intellectually constrained, too conformist, and insufficiently excited by and involved with the changing practice or regulation of the discipline. He asserted that the challenges accounting faces are deeply embedded in institutional structures and that it is vital that these issues continue to be discussed and debated.

Hopwood’s concerns above are echoed by a number of other commentators. In their 2002 paper on the crisis in the accounting academy, Reiter and Williams found that the points of critique raised by Demski et al. in 1991 were still relevant. Demski et al. (1991), as quoted by Reiter and Williams (2002: 576), in their discussion paper on the state of accounting research asserted that a “serious crisis” exists in academic accounting. They raised major concerns regarding the past success and future potential of the mainstream accounting research programme. Key symptoms of this crisis are that accounting research (unlike many other professional disciplines) does not lead practice or policymaking, lacks any significant innovation, has not led to any progress in resolving fundamental issues in accounting, and has not resulted in any discernible demand for academic accountants or academic research in practice. Reiter and Williams mainly attributed the situation described by Demski et al. to structural barriers that result in a lack of adequate transformative critique in the accounting research community. Reiter and Williams (2002: 575) elaborated that innovation and relevance in a discipline is dependent on the quality of critical conversation, and is a key characteristic of good scholarship in general.
In his overview of Mattessich’s *Critique of Accounting* book, Archer (1998:298) noted that Mattessich agreed that a crisis in accounting exists. He attributed a major part of this crisis to the dominance of positive theory in accounting research. Mattessich emphasised that the priority assigned to the study of valuation and decision usefulness issues, led to the neglect of accountability issues in research. He further argued that the dominance of positive theory in accounting research was an attempt to convert accounting from a basically applied discipline into a positive science. He asserted that this aggravated the growing “schism” between academic accounting researchers and practitioners, that the resultant research outputs lack relevance. Mattessich called for an epistemological shift in the thinking of accounting researchers away from the focus on empirical studies.

Even though Mattessich made his call for a shift away from empirical studies more than 15 years ago, the arguments he raised are still relevant today. However, there does seem to be a shift away from the dominant quantitative approach by some sections of the global accounting research community, particularly outside of the USA. In a review of the research contributions published in British accounting journals, Beattie (2005) found that the majority of contributions were based on the quantitative economics-based American tradition. However, there was a noticeable increase in the number of British research articles that were based more on a qualitative approach.

Despite a move away from the dominant empirical approach in accounting research, the debate regarding the relevance of contribution and critique of the dominant empirical economics-based way of thought is still not settled. Macintosh (2004) argued that the crisis in accounting education, academy, and practice was a result of power structures, especially in the academic research community. He asserted that there was an elite group of researchers in the USA who used power structures to effectively police accounting knowledge. As a result, researchers who aligned to the mainstream economics-based research model were awarded and integrated into the community, while those who did not fall in line with this view were generally ostracised. Several years later, Argiles and Garcia-Blandon (2011) concurred with
Macintosh’s view and asserted that the accounting research community is still handicapped by structures that focus more on restricting and monitoring, instead of on the dissemination of knowledge. Their arguments are also similar to those raised above by Reiter and Williams in 2002. Argiles and Garcia-Blandon elaborated that these structures are dominated by elite who act as gatekeepers and do not allow the necessary processes of participation that knowledge generation requires. The internal processes of the community are set up to accommodate restriction, control, slowness and expiration rather than participation, speed, and renewal. It relies on a small group instead of allowing the emergence of multiple sources of knowledge generation. The result is that they promote biased research in established topics and methods, and are ineffective in producing innovative knowledge that contributes to critical research and long-term social wellbeing.

Argiles and Garcia-Blandon (2011) further argue that knowledge advancement goes beyond the mere learning and understanding of concepts and propositions, and requires the adoption of multiple research approaches. There is a perception that the dominant positive research programme in mainstream accounting has failed to be useful to standard-setting bodies, and has not contributed to the development of accounting. The overdependence on quantitative research in mainstream accounting methodology is an insufficient basis for understanding and criticizing the macro-economic and political environment. This dominant methodology produces repetitive, non-innovative research, and is inaccurate for explaining complex interactions developed in the social settings where accounting is developed and used.

Holthausen and Watts (2001) concurred with the view that mainstream accounting research has failed to produce outputs that are relevant in standard-setting. However, Barth et al. (2001) argued that mainstream accounting research has in fact produced outputs that provide insight that can be useful in standard-setting, especially in the area of fair value accounting. It is interesting that Watts, who is a pioneer of the dominant positive approach in mainstream accounting research, argues that it has not contributed to standard-setting, while Barth asserts that mainstream accounting research has in fact contributed to standard-setting.
Moehrle et al. (2009) conceded that opportunities for improvement in the real-world applicability of accounting research do exist. They also argued that accounting research has made various contributions to the regulation of financial accounting and financial reporting, and to best practices relating to the use of financial accounting information. To support their arguments, they list examples of how accounting research has improved the quality of financial statement reporting, the use of financial information to infer stock prices, and for risk assessment and bankruptcy prediction.

The question of the nature and state of research in accounting is closely linked to the state of accounting education. Diamond (2005) asserted that accounting scandals, such as Enron in the USA, brought into question the efficacy of accounting education and the gap between accounting academics and practitioners. He was writing primarily from an American perspective, but argued that this debate was an international one. He called for a comprehensive reassessment of accounting education, with emphasis on the development of an approach to research that focused more on impact to practice, and less on purely methodological rigour. He viewed the establishment of significantly more interaction between the profession and accounting educators as vital.

In his commentary on the global position of South African academic research in accounting, West (2006) asserts that the academic achievements of South African accounting academics are not keeping pace with the international high standards maintained by the accounting practice in South Africa. He further emphasises that the contribution of South African accounting academics to the global literature is very limited. West partly ascribes this state of affairs to a lack of investment by South African universities in developing a culture of research in accounting.

West (2006: 131) proposes that accounting academics should re-examine their assumptions regarding the nature of accounting as a social science and the scope of accounting theory. He further emphasises the importance of not only equipping chartered accountants with the technical skills required by practice – but embedding critical thinking skills that will enable them to think about accounting instead of merely being able to perform accounting. He proposes that a research culture is
developed in the accounting faculties at our tertiary institutions. This comprises the pursuit of meaningful research by accounting academics and the incorporation of accounting theory and research methodology into the chartered accountant syllabus at these tertiary institutions. Van der Schyf (2008) concurred with West’s view and also asserted that the development of an accounting research culture at South African universities is important. He also proposed the incorporation of accounting theory and research methodology into the syllabus as a means of establishing this research culture (Van der Schyf, 2008: 23). In addition, Niewoudt and Wilcocks (2005) called for accounting research in South Africa to be more accessible, in order to have an impact on the practitioners and regulators of accounting.

Based on the above, it can be concluded that the role that theory plays in mainstream accounting research is a much debated issue. It is clear that the lack of a central theory of accounting to use as a reference for conducting research might be a notable hindrance to research activities in the field. A lack of relevance in accounting research is largely attributed to the dominance of the scientific method (positive theory) in mainstream accounting research. A symptom of this is that accounting researchers are not producing research that can be useful to accounting practitioners, which results in a growing gap between accounting academics and practitioners.

It can also be purported that the relevance of the research produced by accounting researchers is a contentious issue. While some commentators assert that the accounting research community is insular, self-referential, and does not contribute to practice, other commentators claim that accounting researchers have made positive contributions to practice. From a South African perspective, the debate regarding the relevance of accounting research outputs seems to be secondary to the primary issue that concerns the lack of an accounting research culture. Therefore, the assertion that a research culture does not exist at accounting departments at South African universities and the means of establishing such a culture, call for further enquiry.

2.4 Teaching versus academic research
Accounting education and the preparation of future accountants is an important part of any debate regarding the state of accounting. As emphasised by Palmrose (2009), accounting scandals such as Enron highlighted the importance of producing moral, ethical accountants who are able to think critically about accounting. The relationship between teaching and research is an important aspect to consider, and has been discussed over the years by various commentators. Brew (1999: 297) purported that there is a link between the process of research and the process of learning. Academic teachers who engage in research are able to identify with their students through the personal learning that they engage in through the research process, and may be viewed as expert learners helping novice learners.

In their empirical study on the relationship between research productivity and teaching effectiveness Bell et al. (1993: 47) indicated that there is a positive, statistically reliable association between teaching effectiveness and research productivity. They further asserted that the most consistent teaching dimensions associated with higher effectiveness related to research were for subject matter knowledge, and breadth of coverage.

The American Assembly of Collegiate Schools of Business (AACSB) task force on research asserted that, from a long-term perspective, the success of an accounting academic as a teacher is dependent on faculty research productivity (King & Henderson, 1991: 203). Faculty research contributes to general knowledge, contributes to the researcher’s discipline, maintains or enhances the researcher’s self-image, and increases the effectiveness of teaching (Jacob et al., 1987) as quoted by King and Henderson (1991).

Demski and Zimmerman (2000: 343) purported that the question of teaching versus research was a perennial topic of debate within the academic community. Teaching and research are strong complements instead of substitutes. They rejected any notion of separating teaching and research, and emphasised that research was essential to the long-term health of a university system. Niewoudt and Wilcocks (2005: 63) supported this view and asserted that there should be a balance between the time devoted to research and to teaching, and that the one should not suffer at the expense of the other.
Furthermore, Demski and Zimmerman (2000: 351) viewed the production and consumption of research as essential for accounting academics to understand both the relevance of what they teach and what they research, and hence the impact of relevance on research. They argued that research was an essential complement to teaching, and warned that academics who did not integrate a serious research component into their academic lives were placing their universities at risk.

According to Kachelmeier (2002: 37) research enables accounting academics to motivate each other to come up with new ideas, and to defend the veracity of their own ideas. He asserted that teaching benefits research, and that the two aspects are compatible. He further argued that the accounting academic who fails to engage in research runs the risk of stagnating, teaching yesterday’s rules instead of tomorrow’s challenges.

Demski et al. (2002) emphasised the importance of integrating teaching and academic research. They argued that interdisciplinary research and a renewed focus on the foundational issues of accounting are needed to reinvigorate scholarly activity in the discipline. They refer to the following quote by Maurice Moonitz, which is described as being enduringly relevant:

Don’t think of them [teaching and research] as independent. Make them interact. If you stress teaching per se, you will deplete your intellectual capital in about five years. After that you will be teaching other people’s ideas; other people’s work.

Dyson (1995: 150) conducted a study on accounting research in Scotland and concluded that accounting academics in that country strongly believe in a positive relationship between teaching and research. Respondents in this study highlighted that research helps their teaching by providing additional classroom material, keeping them up-to-date, and helping them maintain an interest in teaching. Dyson purported that the results of his study were not evidence of a symbiotic relationship between research and teaching, but that it confirmed that academic accountants do support the
generally held belief that involvement in research has a positive impact on teaching performance.

In their 1996 study Noser et al. used a survey to test the perceptions of economics academics in the USA regarding research productivity and teaching effectiveness. They asserted that their study provided empirical evidence that pointed to a statistically significant but marginally positive relationship between research and teaching effectiveness. Their study found that some faculty members excelled in teaching and others in research productivity, while some excelled in both areas. The level of individual performance seemed to be related to the individual’s interest in the area and/or institutional conditions.

Seiler and Pearson (2001) conducted an empirical study to test their hypothesis that research makes a positive contribution to job satisfaction, and that there was a positive relationship between the research and overall job satisfaction. They used a self-administered questionnaire among accounting faculty members to conduct their study. The results of their study indicated that faculty at research-orientated institutions reported higher levels of job satisfaction as a direct result of working in a research-oriented environment. These academics were involved in disseminating knowledge to others, and contributing to new knowledge through their research activities. Seiler and Pearson (2001: 73) concluded that teaching without involvement in research may tend to become a routine and less satisfying task. However, the insertion of research into work activities may produce more stress, but the variety it affords, and the sense of accomplishment that it brings, counteracts that stress by enhancing overall satisfaction.

Based on the above, it can be purported that there may be a perceived positive relationship between teaching and research, despite a lack of evidence suggesting a direct link. Teaching and research activities may be complementary and it might be important for academics to strive for balance between the two. Furthermore, a research-oriented environment may also have added benefits, such as leading to an increase in academics’ job satisfaction.
2.5 Perceptions of accounting academics regarding research in accounting

In light of the perceived dominance of teaching over research at South African tertiary accounting departments – despite the arguments that research benefits the quality of teaching – it is important to understand the perceptions of accounting academics regarding research. While many studies may refer to the perceptions of accounting academics regarding research, not many could be found that specifically tested the perceptions of research by accounting academics. Some studies that refer to the perceptions of accounting academics have already been discussed in the preceding sections of this literature review. Therefore, the rest of this chapter discusses specific studies on the perceptions of accounting academics regarding research that could not be grouped under the preceding main themes as described in the introduction to this chapter.

The perceptions of accounting academics relating to the manner in which they conduct research also provide interesting insight into the overall state of accounting research. In their empirical study on the way in which accounting academics conduct research, Brown and Guilding (1995) found that academics conduct accounting research in a manner that is removed from the research site. They also asserted that other accounting academics are the primary audience of accounting research outputs. The study found that academic journals are a critical part of all stages of the accounting researcher’s process. It was evident that accounting researchers preferred independent enquiry as opposed to working in teams. In addition, they tended to use mailed surveys as a research instrument more frequently than interviewing respondents on site.

Lowe and Locke (2005) conducted a web-based study involving the perceptions of the quality of peer-reviewed accounting journals by British academics. The study
participants had to rank peer-reviewed accounting journals according to quality. The survey included a section where participants had to classify the journals between two broadly defined methodological perspectives, i.e. non-finance/non-capital markets and finance/capital markets. The study found that academics with an interest in a particular perspective (e.g. non-finance/non capital markets) tended to ascribe a higher score to journals that contained research of that particular perspective.

King and Henderson (1991) used a questionnaire to survey the opinions of American accounting professors regarding research, promotion, salary increase, publication productivity, and outlets. Their study found that there had been a shift of emphasis from teaching to research in the USA. The results of their study suggested that individual faculty emphasised teaching, while accreditation and organisation policies on promotion and tenure stressed research. The researchers concluded that there was a need to reassess the balance between teaching and research. The results of their study suggested that there was a need for institutions to re-establish teaching as the most important function of a faculty member, or to provide more support for research to academics.

The situation described by King and Henderson apparently contrasts sharply with that of South African universities where the emphasis is on teaching as asserted by West (2006) and Nieuwoudt and Wilcocks (2005). Nieuwoudt and Wilcocks (2005) used a questionnaire to gauge the personal opinions and attitudes of South African accounting academics towards research. The results of their study indicated that the main limitations to research output were inadequate qualifications and lack of research skills. Respondents to their study also indicated that they had insufficient time to conduct research, and experienced a lack of mentorship and departmental support. In addition, a lack of financial rewards and difficulty finding research topics were also raised as impediments to the pursuit of research. The authors also found that respondents with a higher qualification level showed a more positive attitude towards research. The study conducted by Nieuwoudt and Wilcocks (2005), provides valuable insight into the research methodology that can be applied when conducting a specific study on the perceptions of academics regarding research.
2.6 Literature review conclusion

The literature review enabled the researcher to become acquainted with the existing accounting literature on the identified research questions. It provided insight into the discourse regarding what accounting academics view as being their primary academic mission, what determines the essence of a university, the relationship between teaching and research, and that nature and state of research in accounting. The results of the literature review provided insight that was used to design the research instrument in this study, which was used to obtain answers to the research questions as outlined in Chapter 1.

During the literature review it emerged that there is no clear agreement among commentators regarding the meaning of scholarly activity, or whether the main mission of accounting academics should be teaching or research. Some commentators believe that scholarly activity through the pursuit of research is the essence of a university and is the main academic mission of an accounting academic. Others disagree, and purport that academic research is insufficient to the main academic mission of teaching. In a South African context, it was noted that that professional bodies, like SAICA, play a dominant role in how accredited universities define and implement the essence of a university and the main mission of academics.

There are also in the accounting literature and theory a multitude of alternative views regarding the nature and state of academic research in accounting. In a global context there is a contentious debate regarding the relevance of accounting research contributions. Many commentators believe that accounting research is in a state of crisis, while others disagree and purport that accounting research has made practical contributions to the development of accounting practice. A significant component of the debate is regarding whether or not mainstream accounting research is being hindered by the dominance of economics-based theories, and whether or not
researchers should be allowed to explore alternative research methodologies aimed at increasing the practical impact of accounting research contributions. There does seem to be a movement away from the dominant (mainly USA) economics-based methodologies in accounting research in some sectors of the community, such as in the UK. Despite this, the discourse regarding the issue is still not settled. However, the debate regarding the relevance and direction of accounting research may be secondary in a South African context, as the primary issue is the purported lack of an established accounting research culture in the South African academic community.

The literature review also yielded insight into the discourse regarding the relationship between teaching and research. Many commentators assert that it is important to strive for a balance between teaching and research. In addition, some studies have found that there may be a positive relationship between teaching and research, and that research may enhance the effectiveness of teaching and lead to an increase in academics’ job satisfaction.
Chapter 3 – Research design

3.1 Research methodology and study design

The purpose of this chapter is to discuss the methodology and study design that the researcher applied in order to get answers to the relevant research questions. The objective of this study was to assess the views (or attitudes) of academics at the UJ accounting department on the relevance of accounting research, which include their main academic mission, the relationship between teaching and research, and the state of research in accounting. As defined in Zikmund et al. (2010: 315), an attitude consists of three components: affective; cognitive; and behavioural. The affective component represents an individual’s feelings or emotions toward an object/subject. The cognitive component refers to an individual’s knowledge about attributes and their consequences, while the behavioural component represents a predisposition to action by reflecting an individual’s intentions. This study mainly tested the affective component as defined by Zikmund et al. (2010).

In order to obtain answers to the relevant research questions as outlined in Chapter 1, primary data had to be gathered from study participants. There are broadly two approaches to research inquiry, i.e. the structured approach (quantitative), and the unstructured approach (qualitative) (Kumar, 2005: 12). Quantitative research refers to a research design that relies primarily on the use of data expressed in quantities or amounts. Qualitative research relies on the expression of data in the form of words, and is based on description as opposed to quantification (Badenhorst, 2008: 92). One of the key differences between a quantitative and qualitative approach is that quantitative research aims to determine the facts and causes of phenomena and has an outcome orientation. In comparison, qualitative research aims to determine an actor’s behaviour and has a process orientation (Gaffikin, 2008: 148). The researcher determined that a primarily quantitative study approach was the most appropriate to
obtain answers to the relevant research questions of this study, which aims to test the perceptions of accounting academics. The research methodology goes further than only describing the quantitative data. The data is interpreted and linked back to the literature review.

The study design that was adopted may be classified as a cross-sectional study design. Cross-sectional study designs are useful in obtaining an overall view of a situation, attitude, or issue at the point in time when the study is conducted. This type of study design is also known as status studies, and is the most commonly used design in the social sciences. In accordance with this type of study design, the researcher determined what information was required, the participants required for the study were identified, and one “contact session” was held with each participant in order to obtain the required data (Kumar, 2005: 93-95).

### 3.2 Data collection method and procedures

The study design involved the collection of primary data from respondents. When collecting primary data for quantitative studies, the selection of a sample is usually necessitated (Struwig & Stead, 2007: 109). Due to the nature of this study, sampling was not necessary. Therefore, the study population was defined as all academics serving at the UJ accounting department. The researcher obtained the relevant contact details of the academics in the accounting department, i.e. names, surnames, and e-mail addresses from the research supervisor. The confidentiality of this contact information was strictly respected. The researcher collected the required data through the use of a structured questionnaire, administered through a web-based survey tool. The online tool that was used is surveymonkey.com.

A questionnaire is a written list of questions where respondents read the questions, interpret what is expected, and then write down their answers (Kumar, 2005: 126). In the case of this study, respondents indicated their answers electronically on a web-based survey tool. The main advantage of a self-administered structured questionnaire
is that it facilitates the categorisation and interpretation of data during the analysis phase of the research process. In addition, it is less time-consuming, inexpensive, efficient, and offers more anonymity to respondents (Zikmund, et al., 2010). However, some of the disadvantages of using a self-administered questionnaire include a low response rate and self-selecting bias. Participants who respond to a questionnaire may have attitudes and opinions that differ from those who do not respond. A negative of this is that if the response rate is very low, results may not be representative of the total study population. In addition, there is no opportunity to clarify the meaning of questions if a respondent needs clarification, and responses to some questions may be influenced by responses to other questions (Kumar, 2005: 130-131).

The researcher designed a standard structured questionnaire consisting mainly of closed-ended questions and limited open-ended questions. According to Kumar (2005: 135-138), the main advantage of closed-ended questions is that it ensures that the information required by the researcher is obtained. The researcher ensured that the questions were designed to gather information that was directly related to the research objectives. Disadvantages of closed-ended questions include the risk that the obtained information lacks depth and variety, and a greater risk of investigator bias because the researcher may only list questions that may reflect the researcher’s bias. In addition, respondents may tick a category without thinking through the issue, and the given response pattern may condition the thinking of respondents. The researcher aimed to overcome these disadvantages by ensuring that all questions were related to the research objectives of the study. The researcher ensured that the questions were formulated by using simple, understandable language, and that questions were clear and unambiguous.

The questionnaire defined “accounting” as including accounting, auditing, taxation, financial management, and management accounting. Most questions in the questionnaire used the following Likert-type scale to test the respondents’ views:

1: Strongly agree (SA); 2: Agree (A); 3: Disagree (D); 4: Strongly disagree (SD).
In order to improve the quality of potential responses, the researcher decided not to include a “Neutral” (N/A) option on the scale in the questionnaire. In accordance with the approach applied by Nieuwoudt and Wilcocks (2005: 57), views relating to “strongly agree” and “agree”, and “disagree” and “strongly disagree”, were combined to facilitate the analysis and interpretation process.

The questionnaire was uploaded to the surveymonkey.com web-based survey tool. All closed-ended questions were coded as “compulsory” on the tool, which meant that respondents were be unable to proceed with the survey without answering those questions. All open-ended questions were coded as “optional” on the tool, as these questions were not critical to obtain the information required to address the study objectives.

Requests for participation were e-mailed to all academics on the list via the online survey tool. The e-mail invitation requested the participation of respondents in the study. It outlined the biographical information of the researcher, the purpose of the questionnaire, what the information was intended to be used for, and an approximation of the time required to complete the survey. It gave a deadline for responses, highlighted that participation was voluntary, and stressed that the confidentiality of respondents would be strictly respected. The e-mail contained a link to the online survey that was unique to the relevant participant and could not be forwarded to someone else. The mail also contained an “opt-out” link that recipients could click if they did not want to participate and did not want to be contacted again regarding the survey. Reminder e-mails were sent before the deadline to all individuals who had not indicated their unwillingness to participate in the study, but who had still not responded to the survey.

The survey was completed by 24 of the academics serving at the accounting department, which represents a final response rate of 47%. As pointed out by Kumar (2005), questionnaires tend to have a low response rate, and an inherent limitation of a questionnaire is self-selecting bias. This means that those who responded to the questionnaire may have attitudes, attributes, or motivations that are different from those who did not respond (Kumar, 2005). As a result of this, the study’s findings may
not be representative of the total study population. Even so, the researcher believes that the results of the study provide useful insight into the perceptions of accounting academics on the relevance of accounting research.

3.3 Analysis of data

The researcher exported the collected survey data from the online tool into an Excel file. The data on the file was then analysed and summarised into Excel tables and charts. The collected data was grouped into the following main themes and interpreted accordingly:

**Demographic information**

This data was used to categorise the respondents according to their demographic categories, i.e. gender, experience, etc.

**Essence of university and main academic mission**

This theme contains data relating to the respondents perceptions regarding the essence of a university, and what they view as being the main academic mission of accounting academics.

**Relationship between teaching and research**

Data pertaining to the views of respondents regarding the relationship between research and teaching was grouped under this theme.

**State of research in accounting**

Data under this theme was sub-categorised into three sub-themes, i.e. respondents’ views on the state of accounting research in general, state of accounting research in the accounting department, and the state of their own research activities.

After the collected data had been categorised according the main themes above, the researcher analysed and interpreted the information with the aim of obtaining answers to the stated research questions and not deviating from the research objectives. Special
care was taken to avoid bias and ensure that the data was not misrepresented in such a way as to prove a particular political or personal point.

Chapter 4 – Results

4.1 Introduction

The purpose of this chapter is to discuss the results of the study. As discussed in the previous chapter, the researcher aimed to obtain answers to the relevant research questions through the use of a structured self-administered questionnaire. The questionnaire was designed to obtain the perceptions of accounting academics on the relevance of accounting research, which include their main academic mission, the relationship between teaching and research, as well the state of research in accounting. The survey consisted of four parts (A to D). The information collected through the web-based survey was analysed, interpreted, and linked back to the research objectives. The results of the study are presented and discussed in the following order:

- part A: Profile of the respondents;
- part B: Perceptions of accounting academics regarding essence of a university and main academic mission;
- part C: Perceptions of accounting academics regarding relationship between teaching and research; and
- part D: Perceptions of accounting academics regarding the state of accounting research.

4.2 Profile of respondents

Part A of the questionnaire sought to obtain information regarding the demographic profile of the study participants. This information was solicited purely to facilitate the analysis of the survey results. The questions were designed to gauge the participants’
level of experience as academics, what their level of academic qualification is, whether they are qualified chartered accountants, and to establish their academic field of specialisation.

The gender profile of respondents was 54% female and 46% male. Table 1 depicts the academic experience and qualification profile of all respondents. The majority (88%) of participants possess a master’s degree, while 71% are chartered accountants. The two respondents who possess doctorate degrees are not chartered accountants. Most of the participants are reasonably experienced as academics, and have served tenure of more than five years.

<table>
<thead>
<tr>
<th>Years tenure</th>
<th>Number of respondents</th>
<th>Honours degree/CTA</th>
<th>Chartered Accountant (SA)</th>
<th>Master’s degree</th>
<th>Doctorate degree</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 5 years</td>
<td>6</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>6 to 10 years</td>
<td>12</td>
<td>12</td>
<td>9</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>11 to 15 years</td>
<td>2</td>
<td>6</td>
<td>4</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>More than 15 years</td>
<td>4</td>
<td>4</td>
<td>2</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>24</td>
<td>24</td>
<td>17</td>
<td>21</td>
<td>2</td>
</tr>
</tbody>
</table>

In terms of the Higher Education Qualification Sub-framework (South Africa, 2013) it can be purported that advanced research skills are not required to attain a master’s degree. However, advanced research skills are required to obtain a doctorate degree. This implies that one is only regarded as having advanced research skills when having attained a doctorate degree. It is important to note that although the majority of the participants have attained a master’s degree, they are not considered to be experts in research. Only the two participants who have attained doctorate degrees (and who are not chartered accountants) could be regarded as experts in research. However, it is a reasonable assumption that most of the respondents have been exposed to research – which may not be representative of the total study population, i.e. all academics serving at the UJ accounting department. The vast majority of those who did not respond to the survey do not hold a master’s degree. Therefore, it is likely that most of the non-respondents have not been exposed to research.

The survey defined “accounting” as referring to accounting, auditing, taxation and financial management/management accounting. Table 2 reflects the respondents’ field
of specialization. The majority of respondents (46%) specialise in financial accounting, followed by 25% who specialise in auditing. Therefore, the study sample is not evenly spread across the relevant subject fields, and is more representative of accounting and auditing.

Table 2 Academic field of specialisation

<table>
<thead>
<tr>
<th>Field of specialisation</th>
<th>Number of respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditing</td>
<td>6</td>
</tr>
<tr>
<td>Financial accounting</td>
<td>11</td>
</tr>
<tr>
<td>Financial management/Management accounting</td>
<td>3</td>
</tr>
<tr>
<td>Taxation</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>24</strong></td>
</tr>
</tbody>
</table>

4.3 Essence of a university and main academic mission

Part B of the questionnaire aimed to test the perceptions of the academics regarding what they view as their main academic mission, i.e. the pursuit of research that contributes to the existing body of knowledge or the training of prospective chartered accountants for practice. The questions sought to obtain the perceptions of respondents regarding what they view as the main mission of a tertiary institution, what they view as the main mission of an accounting academic, and what they primarily spend their time on. Furthermore, the questions intended to gauge their perceptions of the overall level of focus on research at SAICA-accredited universities.

Participants were asked to rank in order of importance what can be purported as the main areas of responsibility of a tertiary institution, i.e. community engagement, teaching, and research. Figure 1 reflects the average rating of each pillar. 88% of respondents ranked teaching as being the foremost responsibility of a tertiary institution, followed by research and community engagement. Research was ranked as the number one pillar of a university by only three (13%) of the respondents. Of these three respondents, two are non-chartered accountants who hold doctorate degrees, while the other respondent is a chartered accountant with a master’s degree and less than five years of experience as an academic. This might validate the assertion of
Nieuwoudt and Wilcocks (2005) that accounting academics with a higher level of academic qualification tend to have a more positive view of the importance of research.

Figure 1 Ranking of a tertiary institution’s main pillars of responsibility

When asked what they primarily spend their time on, 88% of respondents indicated that they spend most of their time on teaching (see Figure 2). Only 2 respondents (of which one holds a doctorate degree and one is a chartered accountant) indicated that they primarily spend their time on research.
Van der Schyf (2008) supported a view that the main academic mission of a university is academic research, and that accounting academics at South African universities tend to focus on teaching at the expense of their true academic mission of research. The above results indicate that the majority of the academics at the UJ accounting department disagree with Van der Schyf’s view, and they feel that their main academic mission is not the performance of academic research. The majority of respondents seem to concur with Wadee’s (2009) view that the essence of a university is teaching, and that the primary responsibility of accounting academics is the teaching of prospective chartered accountants. However, the above results do appear to confirm the assertions of Van der Schyf (2008) and West (2006) that the majority of accounting academics at South African universities focus overwhelmingly on teaching instead of research.

When asked how they define scholarship, 88% of respondents indicated that they support a broader definition of scholarship. This definition does include the pursuit of knowledge through research activities, such as accredited publication. It also includes the development of subject practical knowledge outside of formal research activities, i.e. contribution to standard-setting, consulting work, etc. Furthermore, 92% of respondents indicated that formal research activities feature an element in their own definition of scholarly activity (see Table 3).

<table>
<thead>
<tr>
<th>Elements of definition of scholarly activity</th>
<th>Response %</th>
<th>Response count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Formal research activities.</td>
<td>92%</td>
<td>22</td>
</tr>
<tr>
<td>Publication in accredited journals.</td>
<td>96%</td>
<td>23</td>
</tr>
<tr>
<td>Publication in non-accredited journals.</td>
<td>83%</td>
<td>20</td>
</tr>
<tr>
<td>Contribution to standard-setting bodies.</td>
<td>83%</td>
<td>20</td>
</tr>
<tr>
<td>Consulting work.</td>
<td>63%</td>
<td>15</td>
</tr>
<tr>
<td>Engaging in discussion and debate.</td>
<td>79%</td>
<td>19</td>
</tr>
<tr>
<td>Other</td>
<td>4%</td>
<td>1</td>
</tr>
</tbody>
</table>

The results of this section of the questionnaire confirm that the majority of the respondents agree with a broader definition of scholarship beyond traditional research
activities. Therefore, their definition of scholarship is more aligned to SAICA’s (2013) view that the meaning of scholarship should be expanded, as opposed to Van der Schyf’s (2008) narrower definition.

The next set of questions in this section of the questionnaire used a Likert-type scale, to test respondents’ views regarding the overall research culture at South African universities, as described in Chapter 3. As depicted in Table 4, the majority (79%) of respondents agreed that the main focus of SAICA-accredited universities tends to be on teaching. 75% agreed that South African universities lack a culture of research in accounting, while 67% agreed that accounting research and output are not regarded as significant measures of prestige. These results seem to confirm the assertions of Van der Schyf (2008) and West (2006) regarding the lack of an established accounting research culture at South African universities.

Table 4 Research culture

<table>
<thead>
<tr>
<th>Statements</th>
<th>SA/A (%)</th>
<th>SD/D (%)</th>
<th>Total (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Universities accredited by SAICA (South African Institute of Chartered Accountants) have demonstrated a propensity to focus mainly on the training of prospective chartered accountants at the expense of pursuing scholarly activity.</td>
<td>79%</td>
<td>21%</td>
<td>100%</td>
</tr>
<tr>
<td>South African universities lack a culture of research in the field of accounting.</td>
<td>75%</td>
<td>25%</td>
<td>100%</td>
</tr>
<tr>
<td>Research output and quality are not regarded as significant measures of prestige in the field of accounting at South African universities.</td>
<td>67%</td>
<td>33%</td>
<td>100%</td>
</tr>
</tbody>
</table>

The last part of this section of the questionnaire contained an open-ended question that aimed to elicit the respondents’ overall view of the primary academic mission of accounting academics in South Africa. The most common theme in the open-ended responses was that the primary mission of accounting academics was to prepare future accounting professionals in order to address the demand for skilled professionals in South Africa. The minority of views that supported research emphasised that the current training of accounting students does not equip them with the skills necessary to analyse and debate critically what is being taught to them, and how it affects society.
The information obtained from responses to Part B of the questionnaire provided answers to one of the main research questions. It provided insight into the perceptions of the study participants regarding what they view as their main academic mission. As described above, the vast majority of the respondents are aligned to SAICA’s view, and agree that their academic mission is teaching prospective chartered accountants. They spend their time primarily on teaching activities and support a wider definition of scholarly activity that goes beyond traditional research activities. In addition, the majority of respondents agreed that South African universities lack an established culture of research in accounting.

4.4 Relationship between teaching and research

The purpose of Part C of the questionnaire was to test the perceptions of accounting academics regarding the relationship between teaching and research. Questions in this section also used the Likert-type scale described in the previous chapter. The questions aimed to obtain the perceptions of the academics regarding whether or not a conflict exists between research and teaching, and whether or not research has any impact on the effectiveness of teaching. The questions also attempted to obtain the views of the participants regarding the overall importance of research to the success of an accounting academic, an accounting department, and the field of accounting.

Table 5 depicts the results of the first part of this section of the questionnaire. The majority of respondents indicated that they believe research and teaching are not mutually exclusive, but strongly complement each other. They agreed that research plays an important role in the development of accounting knowledge and practice, and in the long-term success of an accounting academic and accounting department. The majority of participants also indicated that they believe research enhances the effectiveness of teaching. However, some felt that keeping up with developments in practice also plays an important role in helping an accounting academic stay up to date.
The above results indicate that even though the majority of respondents believe that their main academic mission is teaching, they still believe that research plays an important role in teaching and the development of knowledge in the field of accounting. This may bring into question Wadee’s (2009) assertion that chartered accountants feel very little enthusiasm or concern for research, as most of the respondents are chartered accountants. However, due to the fact that most of the respondents have been exposed to research, the results may not be representative of the total study population. As noted by Niewoudt and Wilcocks (2005), respondents with a higher level of academic qualification have a more positive view of research. However, the results of this section of the questionnaire might be an indication that the development of an active research culture in the accounting department, as called for by West (2006) and Van der Schyf (2008), might be positively received by most academics. The above results also support the views of Demski and Zimmerman (2000) that teaching and research are strongly complementary, and that research is essential to the long-term health of a university system.

### Table 5 Teaching versus research

<table>
<thead>
<tr>
<th>Statements</th>
<th>SA/A (%)</th>
<th>SD/D (%)</th>
<th>Total (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching and research are not mutually exclusive, but are strongly complementary.</td>
<td>87%</td>
<td>13%</td>
<td>100%</td>
</tr>
<tr>
<td>Research is essential to the long-term development of accounting knowledge and practice.</td>
<td>92%</td>
<td>8%</td>
<td>100%</td>
</tr>
<tr>
<td>Research is essential to the long-term success of an accounting faculty member as a teacher.</td>
<td>79%</td>
<td>21%</td>
<td>100%</td>
</tr>
<tr>
<td>An active research culture is important to the long-term health of my accounting department.</td>
<td>92%</td>
<td>8%</td>
<td>100%</td>
</tr>
<tr>
<td>Performing research enhances the effectiveness of teaching.</td>
<td>83%</td>
<td>17%</td>
<td>100%</td>
</tr>
<tr>
<td>The production and consumption of research is essential for accounting academics to understand the relevance of what they teach.</td>
<td>83%</td>
<td>17%</td>
<td>100%</td>
</tr>
<tr>
<td>Without research the accounting academic runs the risk of becoming obsolete, teaching yesterday’s rules instead of tomorrow’s challenges.</td>
<td>71%</td>
<td>29%</td>
<td>100%</td>
</tr>
<tr>
<td>Research is not vital, as solely keeping up with developments in practice prevents the accounting academic from running the risk of becoming obsolete, teaching yesterday’s rules instead of tomorrow’s challenges.</td>
<td>50%</td>
<td>50%</td>
<td>100%</td>
</tr>
</tbody>
</table>
As reflected in Table 6, the next set of questions in this section assessed respondents’ views on whether or not research has specific benefits related to teaching. Most respondents indicated that research benefits teaching by providing additional classroom material and helps the academic to maintain an interest in teaching. In addition, most participants indicated that working in a research-oriented environment would enhance their overall job-satisfaction. 79% of respondents also agreed that the development of a research culture at South African universities is important to embed critical thinking skills in prospective chartered accountants.

Table 6 Benefit of research

<table>
<thead>
<tr>
<th>Statements</th>
<th>SA/A (%)</th>
<th>SD/D (%)</th>
<th>Total (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research helps my teaching by providing additional classroom material.</td>
<td>87%</td>
<td>13%</td>
<td>100%</td>
</tr>
<tr>
<td>Research helps my teaching by helping me maintain an interest in teaching.</td>
<td>71%</td>
<td>29%</td>
<td>100%</td>
</tr>
<tr>
<td>Working in a research-oriented environment would enhance my level of job</td>
<td>63%</td>
<td>37%</td>
<td>100%</td>
</tr>
<tr>
<td>satisfaction.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The development of a research culture at South African universities is</td>
<td>79%</td>
<td>21%</td>
<td>100%</td>
</tr>
<tr>
<td>important to embed critical thinking skills in prospective chartered</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>accountants in South Africa.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The above results support the assertions of Bell, et al. (1993), Dyson (1995), Brew (1999) and Seiler and Pearson (2001) that accounting academics believe in a positive relationship between teaching and research, and that working in a research-oriented environment may lead to an increase in the academics’ morale. The results also seem to support the views of West (2006) and Van der Schyf (2008) that the development of an active accounting research culture at South African universities is important, and that it may lead to the production of chartered accountants with more enhanced critical thinking skills.

The information obtained from responses to Part C of the questionnaire provided answers to one of the main research questions. It provided insight into the perceptions of accounting academics regarding the relationship between teaching and research, i.e. whether or not a conflict exists between the two, whether or not research influences the quality of teaching, etc. The results indicate that the majority of the participants have a positive view of the importance of research, and that research enhances the
effectiveness of teaching. This may be a reflection of the fact that most of the participants have been exposed to research, and may not be representative of the total study population. However, the results do provide useful insight. It might be an indication that many accounting academics believe that their main academic mission is teaching, but that the development of an active research culture would enhance the quality of their teaching and their overall job satisfaction.

4.5 State of research in accounting

This purpose of Part D of the questionnaire was to assess the perceptions of accounting academics regarding the overall state of research in accounting. The questions in this section were designed to assess the participant’s perceptions regarding the state of accounting research in general. The questions also aimed to assess their perceptions of the state of accounting research in the accounting department at UJ, and the state of their own research activities.

Respondents were asked whether or not accounting requires an active research culture and to give the main reasons for their answer. As reflected in Figure 3, the majority (67%) of respondents indicated that accounting does require a progressive research culture. The main theme of the responses in the open-ended section of this question was that even though accounting is different from other disciplines, all professional fields require research to drive the development of new knowledge. Other responses in favour of research included the view that research is important to keep an academic up to date, and that research prevents knowledge from becoming obsolete. In addition, a view was expressed that active research is essential to anticipate and proactively address accounting-related issues that may arise and affect society, business, and practitioners. This particular comment is an eloquent concurrence with the view of commentators such as Diamond (2005) and Palmrose (2009) that accounting education has an important role to play in the prevention of scandals like Enron. Views that were not in favour of an active research culture in accounting included the
assertion that accounting academics in South Africa are able to prosper in teaching without undertaking traditional research.

Figure 3 Does accounting require a progressive research culture?

The results of this section of the questionnaire, confirm the results of the previous section in that the majority of the respondents do have an appreciation for the value of research. Most respondents do agree that research is essential in driving the development of new knowledge in the field of accounting.

As depicted in Table 7, the vast majority (92%) of respondents indicated that the dominant positive research programme, i.e. the scientific method of mainstream accounting research, limits the number of problems studied by accounting researchers. Furthermore, 67% indicated that mainstream accounting research has failed to be useful to accounting standard-setting bodies. In contrast, only 46% believed that innovation in accounting research is not sufficient and that accounting researchers have become increasingly detached from practice. While 96% of participants agreed that accounting research needs to be practically useful, 58% indicate that the current accounting standard-setting process is adequate and does not need practically useful inputs from research.
Table 7 Perceptions regarding state of accounting research in general

<table>
<thead>
<tr>
<th>Statements</th>
<th>SA/A (%)</th>
<th>SD/D (%)</th>
<th>Total (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>The dominant positive research programme (scientific method) of mainstream accounting research limits the number of problems studied by accounting researchers.</td>
<td>92%</td>
<td>8%</td>
<td>100%</td>
</tr>
<tr>
<td>The scientific method has failed to be useful to standard setting bodies in the field of accounting.</td>
<td>67%</td>
<td>33%</td>
<td>100%</td>
</tr>
<tr>
<td>Practically useful research contributions are not needed as part of the standard-setting process, as the current process is adequate.</td>
<td>58%</td>
<td>42%</td>
<td>100%</td>
</tr>
<tr>
<td>Accounting research has become insufficiently innovative and increasingly detached from practice.</td>
<td>46%</td>
<td>54%</td>
<td>100%</td>
</tr>
<tr>
<td>Accounting research needs to be practically useful and contribute to the development of new knowledge and practice.</td>
<td>96%</td>
<td>4%</td>
<td>100%</td>
</tr>
</tbody>
</table>

The above results indicate that the majority of respondents agree with the views of commentators such as Chua (1986) and Argiles and Garcia-Blandon (2011) that the scientific method has a stifling effect on the number of issues studied by accounting research in mainstream accounting research. Relating to the usefulness of accounting research for standard-setting bodies, the majority of respondents views align with Holthausen and Watts’ (2001) assertion that accounting research has failed to impact standard-setting. However, many participants do not believe that practical research inputs are required for standard-setting. Furthermore, most of the respondents do not agree with commentators such as Chua (1986) and Hopwood (2007) that accounting research is not adequately innovative and has become increasingly detached from practice. Furthermore, there is not a clear agreement that accounting research is in crisis as asserted by Hopwood (2007) and Argiles and Garcia-Blandon (2011), amongst others.

The results of the set of questions related to the state of research in accounting at UJ’s accounting department are depicted in Table 8. The majority of participants indicated that a research-oriented culture does exist at the department, and that the production of research outputs does enhance academic prestige. In addition, 79% indicated that research productivity would have an impact on their prospects for career promotion. Although almost all of the respondents (92%) indicated that the focus in the
department is on teaching, a large proportion (63%) agreed that the university should invest more resources in the development of a long-term accounting research culture at the university. Furthermore, 83% of respondents agreed that accounting theory should be introduced as part of the chartered accountant syllabus at the university. However, only 50% agreed that research methodology should be introduced as part of the syllabus.

Table 8 Perceptions regarding the state of accounting research at the UJ accounting department

<table>
<thead>
<tr>
<th>Statements</th>
<th>SA/A (%)</th>
<th>SD/D (%)</th>
<th>Total (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>An academic research-oriented culture exists at my accounting department.</td>
<td>71%</td>
<td>29%</td>
<td>100%</td>
</tr>
<tr>
<td>The production of research outputs enhances academic prestige in my accounting department.</td>
<td>75%</td>
<td>25%</td>
<td>100%</td>
</tr>
<tr>
<td>The emphasis at my accounting department is on teaching instead of on research.</td>
<td>92%</td>
<td>8%</td>
<td>100%</td>
</tr>
<tr>
<td>My prospects for career promotion are unrelated to my research productivity.</td>
<td>21%</td>
<td>79%</td>
<td>100%</td>
</tr>
<tr>
<td>Accounting Theory should be incorporated as part of the Chartered Accountant degree syllabus at my university.</td>
<td>83%</td>
<td>17%</td>
<td>100%</td>
</tr>
<tr>
<td>Research Methodology should be incorporated as part of the Chartered Accountant degree syllabus at my university.</td>
<td>50%</td>
<td>50%</td>
<td>100%</td>
</tr>
<tr>
<td>While teaching is important, my university should invest more resources into developing a long-term research culture in my accounting department.</td>
<td>63%</td>
<td>37%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Based on the above results, the main focus at the accounting department is on teaching, but that research productivity does enhance academic prestige and career prospects. This may indicate that Van der Schyf’s (2008) assertion that research productivity is not a significant measure of academic prestige at South African accounting departments is not applicable to UJ. It might also be an indication that most academics at the UJ accounting department (who have at least a master’s qualification) might react positively to the introduction of accounting theory to the chartered accountant syllabus, as proposed by West (2006). Overall, a reasonable proportion of the academics seem to concur with West’s proposal that the universities in South Africa should invest in the development of a long-term accounting research culture.
Relating to the state of their own research activities, almost all of the respondents indicated that they do keep up to date with the latest developments in accounting practice. However, as depicted in Figure 4, only half indicated that they keep up to date with the developments in accounting research. Of those who indicated that they keep up with the developments in accounting research, all but one have at least a master’s degree, are chartered accountants, and have more than five years of experience.

![Figure 4: Developments in practice/research](image)

**Figure 4 Do you keep up to date with the latest developments?**

Participants were also asked to indicate the means they use to stay informed of the latest developments in accounting practice and/or research. As reflected in Figure 5, the most common method of staying up to date was the reading of books/textbooks (including legal acts in the case of taxation/auditing). This was followed by reading and discussion of the latest developments in accounting/auditing standards and the reading of academic journals. The supervision of post-graduate students and attendance of accounting and taxation seminars were indicated as “Other” means of staying up to date with developments.
The results of this section of the questionnaire align with the results from the previous sections and indicate that most of the academics keep up with the developments in practice, with less focus on research. This may be an indication that keeping up with developments in practice is more important than keeping up with research. Most respondents keep up to date with developments by reading academic material such as books, textbooks, and academic journals, and through discussion and debate.

When asked whether they have a thorough understanding of accounting theory, 79% of the academics agreed. However, only 46% indicated that they have a thorough understanding of research methodology.
Figure 6 Thorough understanding of research methodology and accounting theory

Even though the majority of respondents have at least a master’s degree, these results are not surprising. As pointed out earlier, solely possessing a master’s degree is not an indication that one possesses advanced research skills. However, it should be pointed out that the results do support the finding of the Niewoudt and Wilcocks (2005) study that the majority of academics with a master’s and/or doctorate degree feel more empowered as far as the research process is concerned.

The results of the set of questions that aimed to gauge the overall state of the academics’ own research activities are depicted in Table 9. The majority (63%) of respondents indicated that no conflict exists for them between teaching and research activities. 58% indicated that they do contribute to research activities at the university. 75% indicated that they participate as research supervisors to post-graduate students. 42% (including the two doctorate degree holders) produce research outputs for publication in accredited accounting journals; of whom half have experience of more than ten years as academics.

Furthermore, 79% indicated that they review research articles as part of their teaching preparation. However, only 29% of respondents indicated that they actively contribute to the activities of accounting standard-setting bodies.
The results of this section confirm that although the main focus of the department is on teaching, there is a degree of active involvement in research activities by a reasonable proportion of the academics. The high rate of participation by respondents as supervisors to post-graduate students may also confirm that most respondents do regard the development of research as important. The low rate of participation in the activities of standard-setting bodies might be an indication of a lack of influence by academics on developments in practice. It is common knowledge that accountants in practice (mainly from the major auditing firms) have demonstrated active participation in the activities of accounting/auditing standard-setting bodies.

Table 10 depicts the results of the questions intended to gauge common factors that may influence the ability of the academics to engage in research activities. The majority of respondents (87%) indicated that their teaching activities placed a constraint on the time they had available to pursue research activities. 54% also indicated that a lack of research skills limited their involvement in research. Only 25% indicated that a lack of interest or a lack of suitable topics constrained their level of engagement in research. The majority of respondents (79%) indicated that insufficient departmental support is not a constraining factor. However, 46% indicated that a lack of sufficient mentoring was a factor that limited their engagement in research activities.
The fact that the majority of respondents indicated that time constraints due to their teaching activities limited their level of involvement in research concurs with the findings of Niewoudt and Wilcocks’ (2005) study. The Niewoudt and Wilcocks study found that 73% of the academics who participated in their study did not have sufficient time for research, and indicated that adequate research time was not factored into their annual work programme. Contrary to the findings of the Nieuwoudt and Wilcocks study, the majority of this study’s respondents did not indicate that a lack of interest is a factor limiting their involvement in research. The majority of respondents to this study also indicate that adequate departmental support is available that would support their research, which is also contrary to the findings of the Nieuwoudt and Wilcocks study. However, the issue of a lack of financial incentives to motivate research activity and a lack of adequate mentoring concurs with the Niewoudt and Wilcocks study, which found that 53% of their respondents highlighted it as a major constraint to their engagement in research activity.

The last section of this part of the questionnaire contained an open-ended question that intended to elicit the academics’ overall view regarding the state of research in accounting. Some respondents expressed here that accounting research has an important role to play in the development of accounting standards and new teaching practices. Others felt that accounting research in South Africa is not in a developed
state, but that it is growing and that more platforms to publish research are needed. Some respondents felt that the general state of South African accounting research is completely inadequate, and that most academics are not aware of the discourse in mainstream accounting research.

The information obtained from responses to Part D of the questionnaire addressed one of the main research questions. It provided insight into the perceptions of accounting academics regarding the state of accounting research in general, and that of the UJ accounting department, and the state of their own engagement in accounting research activities. The results indicate that most of the study’s respondents feel that generally accounting research is not in a good state, but there is no clear agreement that accounting research is in a state of crisis. The results also indicate that most of the respondents have a high regard for the importance of research and that there is a noticeable level of research culture that exists in the department, even though the overwhelming focus is on teaching. However, their current level of engagement in research activities might be hindered by teaching’s time demands, inadequate research skills, and insufficient mentoring.

4.5 Conclusion

Based on the results of the questionnaire, the vast majority of the respondents are aligned to SAICA’s view, and agree that their academic mission is teaching prospective chartered accountants. They spend their time primarily on teaching activities and support a wider definition of scholarly activity that goes beyond traditional research activities. In addition, the majority of respondents agreed that South African universities lack an established culture of accounting research. However, the majority of the participants have a positive view of the importance of research, and believe that research enhances the effectiveness of teaching. This may be an indication that many accounting academics believe that their main academic mission is teaching, but that the development of an active research culture would enhance the quality of their teaching, and their overall job satisfaction. The results
also indicate that most of the study respondents generally feel that accounting research is not in a good state and that there is room for improvement. The results also indicate that most of the respondents have a high regard for the importance of research and that there is a noticeable level of research culture that exists in the department, even though the overwhelming focus is on teaching. However, their current level of engagement in research activities might be hindered by teaching’s time demands, inadequate research skills, and insufficient mentoring.
Chapter 5 – Conclusions and recommendations

5.1 Objective and methodology

The objective of this study was to obtain answers to the following research questions:

- What do accounting academics at South African universities view as their main academic mission, i.e. the pursuit of research that contributes to development of the existing body of knowledge in the accounting field or the training of prospective chartered accountants for practice?

- What are the views of these accounting academics in terms of the relationship between teaching and research, i.e. does academic research influence the quality of teaching, does a conflict exist between the two, etc.?

- What are the perceptions of these accounting academics regarding the state of research in accounting in South Africa?

The researcher determined that a quantitative approach was the most appropriate to obtain answers to the pertinent research questions. The total intended study population was identified as all academics serving at the UJ accounting department. In order to obtain the required primary data from respondents, the researcher designed a structured questionnaire, which was based on insights gained from the literature review. The questionnaire was administered through a web-based survey tool.

The final response rate to the survey was 47%. The majority of the respondents were experienced as accounting academics, were qualified chartered accountants, and possessed at least a master’s degree. The low response rate increased the risk of response bias, which means that there is a possibility that the results of the results of the survey may not be representative of the total study population. However, the researcher believes that the results of the study met the research objectives and provided useful insight.

This first part of the questionnaire aimed to test the perceptions of the academics regarding what they view as their main academic mission, i.e. the pursuit of research
that contributes to the existing body of knowledge or the training of prospective chartered accountants for practice. The questions aimed to obtain the perceptions of respondents regarding what they view as the main mission of a tertiary institution, what they view as the main mission of an accounting academic, and what activities primarily occupy their time. Furthermore, the questions intended to gauge their perceptions of the overall level of focus on research at SAICA-accredited universities.

5.2 Literature review

The literature review enabled the researcher to become acquainted with the existing accounting literature on the identified research questions. It provided insight into the discourse regarding what accounting academics view as being their primary academic mission, what determines the essence of a university, the relationship between teaching and research, and the nature and state of research in accounting. The literature review indicated that the relevance of accounting research outputs by accounting academics is a much-debated issue, but that the paucity of academic accounting outputs was a more primary issue in the South African context. Commentators such as Niewoudt and Wilcocks (2005), West (2006), and Van der Schyf (2008) purported that accounting academics at South African universities are more focused on accounting education and lack an established research culture. The literature review also indicated that there was no consensus amongst academics regarding the essence of a university and what they view as being their main academic mission. Some viewed teaching as being their primary mission, while others argued that research is fundamental to the success of the teaching process. Furthermore, the literature review asserted that accounting academics may believe that research and teaching are not mutually exclusive, and that research benefits the efficacy of teaching. These aspects, identified from the literature review, were used to design the questionnaire.
5.3 Conclusions

The research instrument provided answers to outlined research questions. The conclusions are outlined below in alignment with the three main research questions.

5.3.1. Main academic mission

The questions in Part B of the survey instrument were designed to obtain the perceptions of respondents regarding what they view as the main mission of a tertiary institution, what they view as the main mission of an accounting academic, and what activities primarily occupy their time. The questions also intended to gauge their perceptions of the overall level of focus on research at SAICA-accredited universities. The information obtained from responses to this part of the questionnaire provided answered one of the main research questions, as it provided insight into the perceptions of the study participants regarding what they view as their main academic mission. The results of this part of the questionnaire indicated that the majority of the respondents are aligned to SAICA’s view, and believe that their academic mission is teaching prospective chartered accountants. They spend their time primarily on teaching activities, and support a wider definition of scholarly activity that goes beyond traditional research activities. In addition, the majority of respondents agreed that South African universities lack an established culture of research in accounting.

5.3.2. Relationship between teaching and research

The purpose of Part C of the survey was to test the perceptions of accounting academics regarding the relationship between teaching and research. The questions aimed to obtain the perceptions of the academics regarding whether or not a conflict exists between research and teaching, and whether or not research has any impact on the effectiveness of teaching. The questions also attempted to obtain the respondents’
views regarding the overall importance of research to the success of an accounting academic, an accounting department, and the field of accounting. The information obtained from responses to this part of the questionnaire provided answers to one of the main research questions by providing insight into the perceptions of accounting academics regarding the relationship between teaching and research. The results indicate that the majority of the participants have a positive view of the importance of research, and consider research to enhance the effectiveness of teaching. This may be a reflection of the fact that most of the participants have been exposed to research, and may not be representative of the total study population. However, the results do provide useful insight. It might be an indication that many accounting academics believe that their main academic mission is teaching, but that the development of an active research culture would enhance the quality of their teaching and their overall job satisfaction.

5.3.3. State of accounting research

This purpose of this section of the questionnaire was to assess the perceptions of accounting academics regarding the overall state of research in accounting. The questions in this section were designed to assess the respondents’ perceptions regarding the state of accounting research in general. The questions also aimed to assess their perceptions of the state of accounting research in the UJ accounting department, and the state of their own research activities. The information obtained from responses to this part of the questionnaire addressed one of the main research questions by providing insight into the perceptions of accounting academics regarding the state of accounting research in general, and that of the UJ accounting department, and the state of their own engagement in accounting research activities. The results indicate that most of the study respondents feel that accounting research in general is not in a good state, but there is no clear agreement that accounting research is in a state of crisis. The results also indicate that most of the respondents have a high regard for the importance of research and that there is a noticeable level of research culture
that exists in the department, even though the overwhelming focus is on teaching. However, the academics’ current level of engagement in research activities might be hindered by the time demands of teaching, inadequate research skills, and insufficient mentoring.

5.3.4. Summary

Overall, it appears that most academics at the department do value the importance of research and its potential contributions to the effectiveness of teaching. However, they spend most of their time on teaching, as is demanded by the circumstances, and because they largely view it as their primary academic mission. The results of the study confirmed that there is a lack of focus on research in the UJ accounting department, but that most academics may be receptive to moves toward a more research-oriented culture and to understand the theories behind accounting. The information obtained from this study provides insight that can be used in the formulation of plans for the development of an accounting research culture at South African universities.

5.4 Recommendations for further research

Recommended areas for further follow-up research are as follows:

- The current state of the relationship between accounting academics and accounting practitioners in South Africa. This should include the views of practitioners regarding accounting research, i.e. to test whether Wadee (2009) is correct in his assertion that research is foreign to most chartered accountants, and that they have little interest or enthusiasm for it.
- The possibility of introducing accounting theory and/or research methodology as part of the South African chartered accountant syllabus, and the related advantages/disadvantages that would result therefrom.
• The extent to which SAICA and major auditing firms dominate the agenda/syllabus at accredited universities, and whether this enhances or limits the progress/development of accounting in South Africa.

• The views of accounting students at SAICA-accredited universities regarding their awareness of research in the field of accounting, and the perceived relationship between research and teaching effectiveness.
Reference list


