In our ivory towers?

The research-practice gap in management accounting: an academic perspective

ABSTRACT

Motivated by repeated observations in the management accounting literature concerning the need for academic research to more effectively engage with practice, the aim of this study is to provide insights into the research-practice ‘gap’, from the perspective of academics. On the basis of evidence drawn from a questionnaire survey and subsequent interviews with 64 senior management accounting academics from 55 universities in 14 countries, we advance a conceptual framework distinguishing between the ‘means’ and ‘ends’ of academic research. From this framework, we contend that depicting the question of how academic research engages with practice as a ‘gap’ is potentially an oversimplification, and may not do sufficient justice to the broader but fundamental question of the role of academic research and researchers in management accounting.

Keywords: Research-practice gap, diffusion theory, management accounting research.

JEL Classification: M41.