

In our ivory towers?

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

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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.

INTRODUCTION

Apprehension about the contribution that academic research should make to practice has been repeatedly voiced in the academic literature. This concern has been expressed in special issues in leading academic journals, editors' forums and conference themes, by scholars in fields in which there are both researchers and practitioners (Rynes, Bartunek and Daft, 2001). More specifically, recent research assessment exercises, particularly in Australia and the UK, have placed on academics and universities, considerable pressures to deliver more relevant outcomes in their external engagement by linking research to practice (Parker, Guthrie and Linacre, 2011).

Such concerns about the contribution that academic research-particularly accounting research-might or should make to practice have been accentuated in the wake of the 2008 banking fiasco, ensuing credit crunch and global financial crisis (Unerman and O'Dwyer, 2010). Management accounting research is particularly vulnerable to charges of irrelevancy because of the fundamentally applied nature of the discipline (Ittner and Larcker 2002), and expectations that may arise because of the direct engagement with practitioners that such research often necessitates (Chapman and Kern, in press). Described variously as a 'divide', 'schism' or 'gap' between research and practice, common to the exhortations of senior academics (Kaplan, 1986; Baxter, 1988; Lee, 1989; Mitchell, 2002; Ittner and Larker, 2002, amongst others) are at least two observations. First, this gap is important. The nature and extent of the gap between academic management accounting research and practice has implications for the credibility, legitimacy, usability and usefulness of what for a large part of their time, most academics actually do. Second, there exists considerable scope for management accounting research to better inform practice.

In spite of the intuitive appeal of these observations, and the experience of the learned scholars making them, a perceived gap between academic research and the practice of management accounting continues to persist (Hopwood, 2007, 2008; Unerman and O'Dwyer, 2010; Scapens and Bromwich, 2010; Laughlin, 2011; Kaplan, 2011; Parker, et al., 2011). Providing some insights into why this may be so provides the primary motivation for this study.

Although Scapens (1994) argues that the 'gap' is a criticism not only of academics but of accounting practice as well, almost three decades ago, Baxter (1988) professed that the onus to address this gap is largely on academics; if practitioners feel that the gap between research and practice is regrettable, they have little control over it. As the producers of research, the views of academics on the relevance of their research would appear to be a logical starting point if we are to better understand the impediments preventing management accounting research influencing practice in meaningful ways.

Capturing the views of a cross-section of the senior academic management accounting community in order to identify and evaluate such impediments is the primary aim of this study. However, merely tabling views and opinions of a sample, however representative, runs the risk of generating fragmentary diagnoses and conflicting remedies (Rynes, et al., 2001; Lee, 1989). The employment of a theoretical framework is likely to better enable a systematic view of the 'research-practice gap', by providing a means by which factors contributing to the gap may be identified, specified and evaluated. In this paper, we adopt an organizing framework based on diffusion theory (Rogers, 2003; Green, Ottoson, Garcia, and Hiatt, 2009), and use this theoretical standpoint as a lens through which to interpret a perspective of the research-practice gap as it may apply to management accounting. This theoretical

stance has been used in other disciplines, notably medicine (Denis and Langley, 2002), psychotherapy (Wiltsey Stirman, Crits-Christoph, and DeRubeis, 2004), public health (Brownson, Kreuter, Arrington, and True, 2006), agriculture, technology, and substance abuse prevention (Rogers, 2003), nursing, (Hutchinson and Johnston, 2004), and management (Rynes, et al., 2001) to identify, analyze and evaluate the barriers obstructing a more effective engagement of research with practice. Clearly, appreciable discipline-specific differences characterize these diverse academic provinces. Nevertheless, importing diffusion theory as it has been applied to the research-practice gap in these fields provides one point of departure from which to more rigorously explicate our understanding of the perceived relationship between management accounting academic research and practice.

Our selection of senior management accounting academics as the sample for this investigation is deliberate. Such individuals may be regarded as 'gatekeepers' who arguably exercise a major influence upon the type of academic research that is undertaken (Lee, 1997), by virtue of their positions as departmental heads, editors and members of editorial boards, reviewers for leading academic journals, advisors and assessors of applications for academic appointment, tenure and promotion, and as supervisors and mentors to junior management accounting academics (Parker, Guthrie, and Gray, 1998). Therefore, their perceptions of what they regard as constituting 'acceptable' research implicitly signals to the academic community, the nature and extent to which academic research should relate to practice. Obtaining some elementary understanding of the perceptions and attitudes of these gatekeepers, thus, begins the process of penetrating underlying constructions that may both directly and indirectly influence the academic management accounting community's engagement with practice.

The remainder of this paper is structured as follows. First, we provide a synopsis of some of the discussion this topic has generated in the management accounting literature. We then discuss our choice of diffusion theory as the basis of the analytic framework we employ to organize, construct and explain barriers that may contribute to this schism. Next, we outline the research methods for the empirical portion of the study, and then present our quantitative results and qualitative findings. This is followed by a discussion of the implications of these results and findings. Finally concluding reflections, limitations of the study and possible directions for further research are presented.

THE RESEARCH-PRACTICE GAP IN MANAGEMENT ACCOUNTING

In their introduction to the special section of volume 21, edition 2 of *Management Accounting Research* (2010), *Issues in the relationship between theory and practice in management accounting*, guest editors Gudrun Baldvinsdottir, Falconer Mitchell and Hanne Nørreklit, lamented:

“The call for papers for this special issue elicited only a very limited response. This probably reflects the academic community’s view that the issue of how research and the development of management accounting theory relates to practice is not particularly important... we argue that if management accounting research is to maintain its distinctiveness from the other social sciences and disciplines to which it has become linked, there is a need to retain a focus on the technical core of practice”.

For those who advocate the necessity, or even desirability of a strong nexus between academic research and practice, Baldvinsdottir, et al’s contention is concerning. Calls to more effectively link academic research to management accounting practice have been longstanding. Consternation over the apparent disinterest by management accounting researchers to more effectively engage with,

inform, or demonstrate their relevance to practice has been repeatedly voiced by a progression of management accounting academics over the past three decades¹.

In particular, management accounting research has been criticized for becoming too removed from the practices and activities it seeks to investigate and illuminate (Hopwood, 2007); of being of little or no value to the practice of accounting, (Inanga and Schneider, 2005); of demonstrating limited ability to change practice (Lee, 1989); of failing the practitioners' 'so what' test (Mitchell, 2002); and, for its inability to more fully generate ideas which have led to changes in leading-edge practice (Merchant and Van der Stede, 2006).

Because of the practice-based²-nature of management accounting³ (Luft and Shields, 2002), charges of a gap between research⁴ and practice in management accounting have a particular sting in the tail as, "in an applied field such as management accounting, research should provide explanations that are useful for those we study – managers, organizations and society" (Malmi and Granlund, 2009, p.597). Moreover, the failure of management accounting research output "to be used by someone to accomplish something" (ibid, p.598), represents an important opportunity cost for the profession, academics, practitioners, and the broader societal context in which accounting operates (Hopwood, 1987). For researchers, a strong

¹ For example: Hopwood (1987, 2007, 2008); Baxter (1988); Lee (1989, 1997); Kaplan (1998, 2011); Parker, Guthrie, and Gray (1998); Parker, and Guthrie (2010); Ittner and Larcker (2002); Mitchell (2002); Scapens (1994; 2006, 2008); Malmi and Granlund (2009); Moehrle, et al. (2009); Unerman and O'Dwyer (2010); van Helden and Northcott (2010); Laughlin (2011); Parker, et al., (2011).

² In line with Mitchell, (2002, p. 287), 'practice' is defined in broad terms as, "what practitioners do".

³ Following Malmi and Granlund (2009, p.640), the definition of management accounting as stated by CIMA (1996) is adopted in the current study: "the process of identification, measurement, accumulation, analysis, preparation, interpretation and communication of information used by management to plan, evaluate and control within an entity and to assure appropriate use of and accountability for its resources".

⁴ The definition of management accounting research is consistent with that of Foster and Young, (1997, p. 64): "the process of using rigorous methods to explain and/or predict: (1) how changes to an existing management accounting system will affect management actions, motivation and organizational functioning, and (2) how internal and external organizational forces will affect management accounting system design and change".

research-practice nexus serves to legitimize their academic pursuits by addressing relevant questions that contribute to the solution of practical problems (van Helden and Northcott, 2010). For practitioners, academic research can usefully inform the performance implications of decision-making (Malmi and Granlund, 2009), by explaining, describing, developing, and improving practice (Mitchell, 2002), and thus play a potentially important role in informing the development of new practices that meet changing business needs (Unerman and O'Dwyer, 2010).

Plainly, the relationship between academic research and practice is pertinent to both practitioners and academics alike. It appears apparent that more than merely an interesting research question, the nature and extent of the gap between academic research and practice raises fundamental questions not only about the relationship between academics and practitioners; but more generally, about the role of academic research in society.

NOTHING MORE PRACTICAL THAN A GOOD THEORY?

As academic researchers and practitioners are located in inherently different communities of practice (Vermeulen, 2005; Van de Ven and Johnson, 2006), a certain amount of tension in engagement must be expected (Bricker and Previts, 1990).

Researchers recognize the trade-offs among generality, simplicity, and accuracy in theorizing (Weick, 1989), often opting for accuracy and generality, whereas practitioners prefer simplicity above all else (Malmi and Granlund, 2009). On the one hand, practitioners will incorporate academic research findings only if they are seen to be relevant (Mohrman, Gibson, and Mohrman, 2001), or provide clear and practical solutions to an immediate problem (van Helden, Aardemab, ter Bogtc and Groot,

2010). On the other hand, the adoption by academic researchers, of rigorous social science methods and their focus on a limited set of research questions that can be “addressed by a narrow set of generally accepted research methods” (Kaplan, 2011, p.369), are generally incompatible with the needs or interests of practitioners. An increasing preoccupation with rigor, epistemology and methodology by management accounting scholars (MacDonald and Richardson, 2011), has also been argued to devalue research that seeks to speak to practitioners (van Helden and Northcott, 2010; Hopwood, 2008; Otley, 2001), driving practical relevance from accounting research so that studies of practice have fallen out of favour in management accounting research in the last few decades (Kaplan, 2011).

It is therefore hardly surprising that under such circumstances, a gap between academic research and practice is likely to exist. In the words of Laughlin (2011), academia and practice may be ‘worlds apart’ – so much so, that some observers are skeptical about whether a closer relationship is possible (Garland, 1999), or even desirable (Earley, 1999).

In reflecting on the research-practice gap as it has been presented in the academic management literature, Markides (2010, p. 122) observes, “Wherever there is a problem, there must be (proposed) solutions, and over the years, academics have not shied away from offering their remedies to the problem”. Certainly, beyond the discipline of management accounting, numerous commentators on the research-practice gap have voiced a range of opinions on how this gap may be bridged. For example, focusing on solving specific practice-based problems (Keefer and Stone, 2009); relying on managerial sensibility to shape research questions (Gulati, 2007); taking sabbaticals in industry (Rynes, et al., 2001); developing consulting relationships with organizations (Mohrman, Gibson, and Mohrman, 2001); confronting questions

and anomalies existing in reality, (Van de Ven and Johnson, 2006); practitioners reviewing for academic journals, Cohen (2007); using consultants to bridge the gap (Gopinath and Hoffman, 1995); changing university incentive schemes to enable practitioner-based research to be afforded a higher credibility (Vermeulen, 2005); holding joint symposia, bringing academics and practitioners together (Keefer and Stone, 2009); and, creating awards to recognize those who relate research to practice (Billups, 1997). This is not an exhaustive list of initiatives proposed to bridge the gap. Other ideas and proposals have been advanced by academics across a range of disciplines. However, as reasonable as many of these remedies appear, and despite the prescriptions offered, the divide between academic research and practice continues to persist and according to some (Swieringa, 1998; Short, Keefer and Stone, 2009; van Helden, et al., 2010), it is even increasing.

Insofar as our understanding of the research-practice gap is concerned, our body of knowledge appears characterized by fragmentation rather than consolidation. Studies examining the research-practice gap cannot be thought of as theoretically grounded; that is, comprising a well-ordered whole, with a clear logic and explicated causal mechanisms (Whetten, 1989). Absent from much of the writings on the relationship between academic research and practice is an analytic structure or system that attempts to explain a particular set of empirical phenomena (how research engages with practice); or what Shapira (2011) calls 'theory'. Rather than 'putting the cart before the horse' by offering solutions without first adequately defining the problem, pursuing an understanding of how research relates to practice from a theoretical vantage point may serve to more clearly identify the fundamental reasons underlying the existence of the research-practice gap, and to provide a means by which the practicality of remedies can be evaluated.

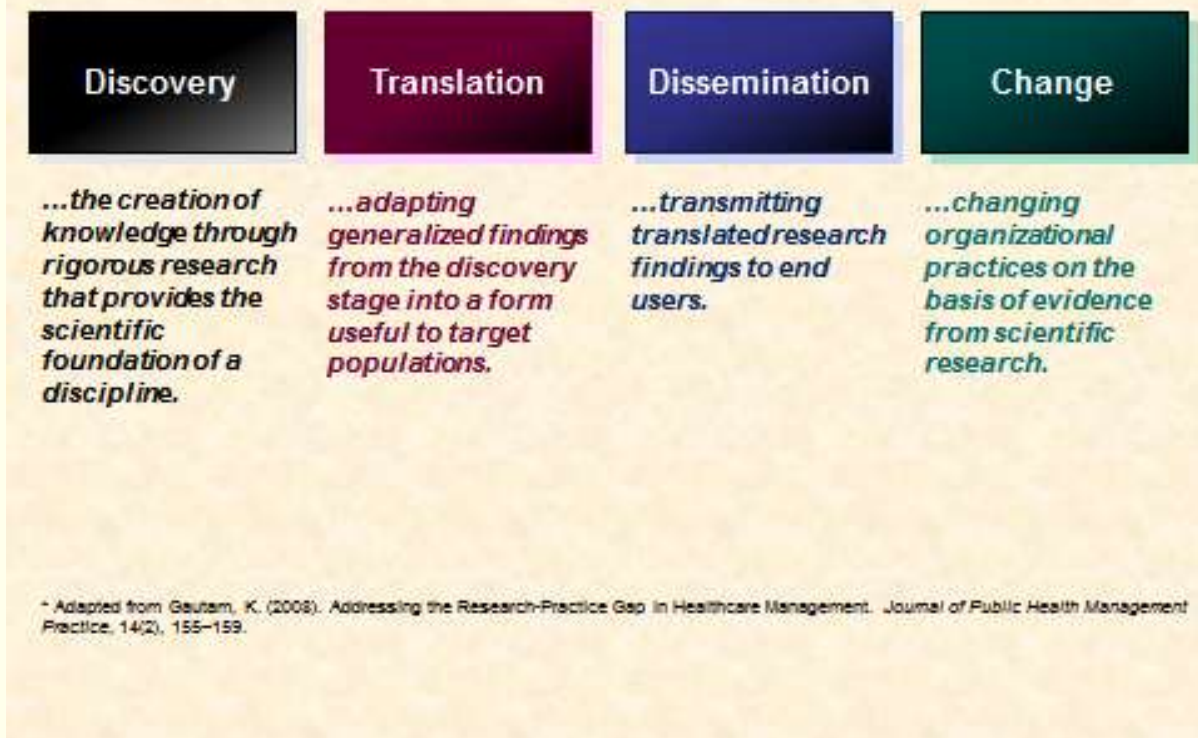
One such theoretical framework that has been utilized in other applied disciplines to more systematically identify why academic research may better inform practice has been diffusion theory. Diffusion theory has yet to be extensively explored within a context of academic management accounting research informing practice, but its application may possess the potential to provide insights in identifying which barriers may be instrumental in preventing the adoption of academic research to practice. It is towards a consideration of this theoretical vantage point that the attention of this paper is now directed.

A DIFFUSION THEORY PERSPECTIVE

New beliefs, ideas, knowledge, programs, practices and technologies can be communicated between members of a social system over time through a process known as diffusion (Rogers, 2003). Diffusion theory fits well with the practical exigencies of moving research to practice as evidenced by its use in quite diverse disciplines including sociology, medicine, psychotherapy, education, communication, and public health. As such this theory assists in outlining and offers explanations for patterns of innovation promulgation that take place among different and distinct communities of practice (Green, et al., 2009).

As described by Brownson, et al., (2006), the diffusion of research to a practice context involves negotiating four potential barriers that may prevent academic research from more effectively engaging with practice. These barriers; discovery, translation, dissemination and change, are depicted in Figure 1.

Figure 1: Barriers to research diffusion*



Barriers to the diffusion of academic research

Figure 1 maintains that diffusion is not an instantaneous act, but rather, is dependent upon successfully addressing four mutually related, yet independent potential barriers to harvesting knowledge generated by academic research for application to practice.

Discovery, “the creation of knowledge through rigorous research that provides the scientific foundation of a discipline” (Gautam, 2008, p.156), can represent an important impediment to the closer integration of research and practice. Often represented as a ‘knowledge production’ problem (Van de Ven and Johnson, 2006), the discovery barrier often manifests as a failure to pose questions of interest to management (Rynes, et al., 2001; Vermeulen, 2005), ignoring basic questions about the purpose of scholarly work (Pettigrew, 2005), or knowledge ‘lost before translation’

(Shapiro, Kirkman and Courtney, 2007). An underlying explanation offered for this knowledge production problem is that a research-practice divide transpires due to practitioners facing daily pressures that are disconnected from research questions posed by academics. The need for management accounting researchers to therefore, 'ask the right questions' in the first place, is a fundamental prerequisite if our research efforts are not to become isolated from practice.

Overcoming the translation barrier requires academic research be presented in a form that is coherent and digestible for practitioners. In the management accounting literature, academic research has been regularly cited as a major obstacle to bridging the research- practice gap. For instance, over three decades ago, Mautz (1978) condemned researchers is incompetent in communicating research matters to practitioners, and Werner (1978) argued that practitioners will only give research a 'fair chance' if it is offered to them as interesting, readable and understandable. Failure in translation has been attributed as being a primary cause of the increasing and contended, irreversible gap between research and practice by Baxter (1988, p.3). This observation has been repeated consistently in subsequent decades, for example being raised by van Helden and Northcott (2010), who argue that the understandability of research findings are often hindered by poor presentation, such as excessive attention to methodology and theory, or by ignoring any research implications of potential relevance and interest to practitioners.

Dissemination involves exposing practitioners to research findings via appropriate media, distribution or communication channels (Gautam, 2008). Concern that management accounting research does not engage with practice often focus on this barrier. A number of causes have been attributed. They include, a focus upon communicating with academic colleagues, in preference to practitioners (Malmi and

Granlund, 2009); the time lags involved in academic publishing versus the practitioners' short-term decision requirements (Inanga and Schneider, 2005); the general reluctance of practitioners to attempt reading management accounting research journals (Scapens, 2008; Inanga and Schneider, 2005) and, their disinterest in research outputs employing other presentation modes (Mitchell, 2002).

Change, is the goal of applied academic research. It involves implementing practices triggered by research based evidence (Gautam, 2008). This particular barrier is arguably independent of the diffusion process (Green, et al., 2009), being largely related to the management of change. The area of change management has been extensively researched in the organizational, strategic and general management literatures, and a summary of these findings is far beyond the scope of this paper. Nevertheless, as Brownson, et al., (2006) observe, common to much of this literature is the recognition that parties to the change need to be 'ready, willing, and able' to embrace new ways of operating if the adoption of the change is to be successful and sustainable. If meaning is, to a large extent, derived from context (Laughlin, 2011), consequential and convincing connection of research with specific organizational settings is important. Thus, this barrier to the diffusion of academic research to practice is in effect, about contextualizing research to demonstrate to practitioners, its amenability to adoption.

The contribution of diffusion theory

As presented by diffusion theory, each one of these four barriers may potentially hinder the adoption by practitioners, of academic research findings. Identifying the relative contribution of each of the barriers in the apparent failure of practitioners to

embrace research findings may in itself, however, represent a gap in our understanding. What diffusion theory offers is an organizing framework that can be employed to identify the main impediments preventing the engagement of research and practice, and to evaluate their relative significance. This represents a first step to verifying the extent of the various impediments obstructing a more engaged relationship between research and practice.

The need for empirical evidence

Any explanations put forward with respect to an academic research and practice gap in the academic literature have been largely speculative. They have been articulated by various senior scholars, across a range of disciplines. Nevertheless, they are drawn mainly from anecdotal perceptions. Such contributions nonetheless have been valuable in that they provide the motivation and platform for further empirically-based investigation to deconstruct the space between research and practice. Therefore the next required step in this discourse on causes for such a gap is that of providing empirical research evidence. Empirical studies capturing academics' views can equip scholars, policy makers and indeed practitioners with foundations for developing specific strategies, designed to narrow the gap (Parker, 2011). This may also help avoid producing remedies that are more harmful than the disease (Markides, 2007), and avoid “the tendency for academics to express opinions about academic-practitioner relations in the absence of data” (Rynes, et al., 2001, p.343).

The current study therefore offers a first response to these observations by providing a theoretically informed, empirical base to explicate how management accounting academics perceive the relationship between academic research and

practice. This, we argue, is a necessary prerequisite to advocating remedies or solutions designed to enhance this relationship.

RESEARCH METHODS

Data sources

Our target population comprised 'senior management accounting academics'. Unambiguously specifying such an amorphous and dynamic population, however, is problematic. What constitutes a 'senior' management accounting academic is not readily obvious, and also open to debate. This is a continually changing population by virtue of the process of appointment, promotion, retirement and resignation. For these reasons, a nonprobabilistic, purposive approach was used to select the sample investigated in this study.

Although purposive samples can be drawn in different ways (Patton, 2002), such samples are, by definition, selected according to predetermined criteria. The criteria we employed in selecting the 'senior management accounting academics' as respondents to this study were that they: (a) had attained the position of Professor, or Associate Professor (or its equivalent) at a recognized university, and; (b) publish or teach management accounting, or (c) are or have at some time been a member of an Editorial Board of journals that publish quality, internationally recognized management accounting research⁵. Although, this 'definition' of the sample inevitably involved the

⁵ Following Chenhall and Smith (2010), these journals include A*-ranked journals (according to the 2010 Excellence in Research for Australia (ERA) rankings of the Australian Research Council) in the general area of accounting that have published management accounting research. These are: The Accounting Review, Journal of Accounting Research, Accounting Organizations and Society, Contemporary Accounting Research, Journal of Accounting and Economics, Accounting, Auditing and Accountability Journal and Journal of Management Accounting Research. In addition, four international journals that specialize in or support management accounting research are included, namely, Management Accounting Research, Behavioral Research in Accounting, Accounting and Business Research, and, Accounting and Finance. Although necessarily restrictive, it was considered reasonable to select these journals, broadly regarded as the foremost international peer reviewed academic journals that publish management accounting research.

application of some judgment, it is nevertheless consistent with the research objective of this study; providing insights from the perspective of senior members of the academy into the barriers that may impede academic research more effectively engaging with practice in management accounting.

As shown in Appendix 1, our sample comprised 64 individuals, drawn from 55 Universities, located in four broad geographic regions: Australasia⁶ (22), the United Kingdom (17), mainland Europe⁷ (14), and North America (11). In segmenting the international management accounting academic community in this way, our intent was to enable some degree of comparison between locations, by identifying common as well as contradictory views that may exist across geographic boundaries.

Data collection

The data for this study are derived from responses to a questionnaire survey and subsequent interviews undertaken with questionnaire respondents. The questionnaire survey (a copy of the questions comprising the questionnaire is provided in Appendix 2), represented the point of departure for this study. It is designed to identify the principal barriers perceived to inhibit academic research more effectively engaging with, and informing practice, and to evaluate their relative significance. These quantitative results are then used as a platform for the qualitative part of this study to consider the broader implications of how research does engage, and should engage with practice.

⁶ This included academics working in Universities in Australia, New Zealand, Japan or Singapore.

⁷ Although the U.K. is part of Europe, we base our distinction on research emanating from the U.K. and mainland Europe on cultural factors and historic differences (Hopper, et al., 2001), resulting in the possibility of different definitions between these geographic regions of what 'good' research is and how it should engage with practice (Amat, Carmona, and Roberts, 1994; Bescos and Mendoza, 1995; Chenhall and Langfield-Smith, 1998).

Questionnaire administration and response rates

The questionnaire was pilot tested with three senior management accounting academics (who were not subsequently included in the sample) in order to ensure that the variables of interest were relevant and that the questions used to measure each variable were unambiguous and captured the constructs of interest. In addition, input was also gained from two psychometricians to establish content and face validity of the instrument. These procedures resulted in minor changes being made to the questionnaire, primarily in terms of wording, format and presentation.

Questionnaires were emailed to 125 senior management accounting academics to ascertain their willingness to participate in the research. Over the course of a five-month period, 67 academics (51 percent of the sample) responded, resulting in 64 usable responses. We compared the mean score of each measured variable for the first and last 20 percent of returns. No significant differences ($p > 0.05$) were identified, providing some support for the absence of any obvious response bias between early and late respondents. Although small, this sample size was considered appropriate and practicable for an exploratory study of this nature, given the seniority of respondents, and our intention to capture empirical evidence about the perceived nature of the research-practice gap.

Measurement of Constructs

Given the limited availability of established measures to assess the research-practice gap in a management accounting context, it was necessary to develop measurement instruments for the study. The questionnaire consisted of six sections comprising scaled questions, and one section comprising an open-ended question.

Each question in the first six sections was presented as a five-point scale, with anchors of 1: “strongly disagree” and 5: “strongly agree”.

The first section comprised four questions designed to solicit demographic information about the respondent and their organization. Section 2 comprised five general questions asking respondents’ to rate their perception of the extent of the gap between academic research and practice, and how important they believed this gap to be. Sections 3, 4, 5 and 6 each comprised five questions, drawn directly from the research-practice gap literature, with each section corresponding to one of the four barriers to the effective diffusion of academic research to practice.

These measures were based largely on prior research; we identified the predominant arguments advanced in the management accounting and management literature for the failure of academic research to engage with practice. We then categorized these reasons according to each of the four barriers to diffusion. In so doing, our intent was to ‘table’ common barriers argued to prevent research from more effectively inform practice, and to evaluate their veracity. While responses to the individual questions were themselves interesting, the scores for each of the five items comprising the discovery, translation, dissemination and change scales were summated into a composite score for further analysis. The literature origin of each question included in sections 3, 4, 5 and 6 is discussed in turn.

Section 3: Discovery

The five questions comprising this section of the study reflected observations in the literature as important barriers to discovery. These questions related to: academics’ selection of research questions (Shapiro, et al., 2007); the importance of

research topics to practitioners (Van de Ven and Johnson, 2006); the multidisciplinary nature of business research (Parker and Guthrie, 2010); the immediate and short-term needs of the practitioners (Inanga and Schneider, 2005); and the confidentiality of management accounting practices (Moehrle, et al., 2009).

Section 4: Translation

Questions in this section of the questionnaire focused on observations identified in the literature relating to the understandability by practitioners of academic research. Five issues were investigated: the extent to which research is orientated towards academics, rather than practitioners (Malmi and Granlund, 2009); the ability of practitioners to understand academic research, relative to other kinds of information they may access (Wilkerson, 1999); the development of consulting relationships between academics and practitioners as a means of more effectively facilitating knowledge transfer (Rynes, et al., 2001); academics' taking sabbatical employment, short internships, or secondments in industry to understand to learn more about business communication and practice (Swieringa, 1998); and, the difficulty experienced by practitioners in reading academic publications (Baxter, 1988).

Section 5: Dissemination

In the dissemination section of the questionnaire, five questions sought responses relating to: the ease with which practitioners are able to access academic research (Shapiro, et al., 2007); the necessity of transmitting research findings to practitioners (Scapens, 2008); the role of professional associations in transmitting academic research findings to practitioners (Wilkerson, 1999; Laughlin, 2011); the overall

awareness of practitioners of sources of academic research (Van de Ven and Johnson, 2006); and the use of joint symposia between academics and practitioners in enhancing the communication of academic research to practitioners (Rynes, et al., 2001).

Section 6: Change

Questions relating to this barrier to diffusion, sought to ascertain the extent to which management accounting research is perceived to influence practice. In particular, respondents were asked to rate how research makes a difference to practice in terms of: proposing new techniques that meet changing needs and opportunities (van Helden and Northcott, 2010); evaluating the effectiveness of existing techniques and approaches used by practitioners (van Helden and Northcott, 2010); identifying the conditions necessary for the successful implementation of management accounting techniques (van Helden and Northcott, 2010); explaining why particular management accounting techniques are used (Scapens, 2008); and, the adequacy of training provided to practitioners in using research (Short, et al., 2009).

Section 7: Specific initiatives

The one open-ended question comprising this section allowed respondents to elaborate upon the specific initiatives they perceived might help in bridging the gap between research and practice. Although the aim of the study was not to generate such prescriptive 'solutions', this question was included to stimulate further debate and trigger discussion in the interview stage of the study.

Validity and reliability

Reliability tests were conducted for each scale. Cronbach alpha coefficients obtained were 0.76, 0.82 and 0.73 for discovery, translation, and dissemination, respectively. These results are acceptable according to Nunnally's (1978) guidelines. The Cronbach alpha coefficient for the change scale was 0.62, which although below the generally agreed upon lower limit for acceptability of 0.70, is above the lower limits of acceptability for exploratory research, generally considered to be around 0.50 to 0.60 (Nunnally, 1978).

Interviews

Questions guiding the interviews are presented in Appendix 3. These questions were designed to enable interviewees to not only elaborate upon their responses to the questionnaire, but also to enable them to expound upon themes they chose to pursue, according to their observations, opinions and interpretations of the ways in which academic research does and should engage with practice (Kvale and Brinkmann, 2009; Rubin and Rubin, 2012). Thus, interviewer-interviewee discourses ranged from unstructured to semi-structured according to interviewee identity and context (Hennink, Hutter and Bailey, 2011; Roulston, 2010).

Follow-up and probe questions were employed where we felt the need for clarification, examples, further detail and explanations from interviewees' initial responses (Bailey, 2007). Rich additional information and understandings were gleaned from following up the interviewee's course of conversation with such qualitative interview probe questions (Ling and Horrocks, 2010). The emphasis lay upon listening to the voices and perspectives of interviewees and allowing concepts

and relationships to emerge from their responses, with reflections and spontaneous discussions prompted by the types of fundamental questions being posed. In particular, we were mindful of providing an environment in the discussions which permitted interviewees to raise issues and cite evidence not necessarily anticipated by the researchers.

Given the logistics of interviewing senior academics from locations across the globe, interviewing by telephone or Skype was considered to be the most efficient means of direct contact when the participant was unable to meet personally. From a practical point of view, contacting and securing of appointments for face-to-face, telephone or Skype interviews with busy senior academics of professorial and head of school level took a considerable period of time, with time lags between first contact and eventual interview being as much as several weeks.

Interviews continued to the point of theoretical saturation, at which no new information or themes were observed in the data. Even though it is difficult to exactly measure when the condition of theoretical saturation is achieved (Guest, Bunce and Johnson, 2006), it was apparent that after analysis of forty-two interviews, new thematic dimensions or characteristics emerged less and less frequently as data collection continued. After this point, issues raised were not novel in substance but rather were variations on already existing themes, and interviewees' articulations and perceptions ceased to offer new insights (Ahrens and Dent, 1998). Nevertheless, for a period we continued with our interviews in order to satisfy ourselves that our understanding and interpretations of the evidence advanced was consistent and unambiguous. This was considered particularly important given the three modes used to capture the qualitative data. In total 64 interviews were conducted; eleven in person, 35 via telephone and 18 using Skype.

The duration of the interviews was determined by how much the interviewee had to say, and their time constraints. All interviews lasted between 45 and 80 minutes. Detailed notes were taken in each interview, and data were analyzed following methods recommended by Eisenhardt (1989), and as recently employed by Ahrens and Chapman (2004). This approach uses an iterative process involving validation of data, identification of emerging themes, and interpreting data. Areas of agreement and disagreement with our theoretical stance were noted with contrasting views identified.

RESULTS AND FINDINGS

Questionnaire results

We report the results of our quantitative analysis in two parts. First, questions 5 to 9 which relate to broad perceptions about the extent to which academic research engages with practice. Second, questions 10 to 29, which examine the four barriers to the more effective diffusion of academic research to practice. These results are expanded upon below.

Existence of a gap

Descriptive statistics for responses to questions 5 to 9 are presented in Table 1. Overall, results suggest a divide between research and practice was perceived to exist, but this perception can only be interpreted as moderate. Responses did not exhibit strong support or rejection on the question of whether or not academic research is too isolated from practice (question 5). Generally, the belief that academic research should be based upon practice was acknowledged (question 6), but

responses were somewhat divided on this, as were perceptions as to the extent to which academic research is based on practice (question 7). Respondents were fairly consistent in their perception that although practice should take account of the findings of academic research (question 8), it does not (question 9).

Analysis of Variance (ANOVA) comparisons between the four geographic regions from which our sample was drawn indicated no significant difference ($F=3.77$; $p>0.10$) in responses to these questions.

Table 1: Descriptive statistics: The extent to which academic research engages with practice (n=64)

Question No.	Item	Range*		Mean	Standard Deviation	Skewness	Kurtosis
		Minimum	Maximum				
5.	Academic research in management accounting is too isolated from practice	1	5	3.13	1.05	0.00	-0.65
6.	Academic research should be based upon practice.	1	5	3.09	1.08	-0.35	-0.58
7.	Generally, academic research is based upon practice.	1	5	2.88	1.05	0.00	-0.65
8.	Practice should take account of the findings of academic research.	2	5	3.81	0.96	-0.28	-0.89
9.	Practice does take account of the findings of academic research	1	4	2.41	1.96	0.22	-0.83

* The theoretical range for all items is 1–5.

This initial window into the perceptions of senior academics presents a somewhat equivocal picture about how they believe research should and does speak to practice, as well as how practice should and does engage with academic research. On first inspection, the mean responses to the questions, as presented in Table 1 (± 12

percent of the midpoint), are by no means emphatic or unambiguous. A visual inspection of skewness and kurtosis statistics, combined with Shapiro-Wilks tests of each item (S-W [64] = 0.91, 0.90, 0.91, 0.86, 0.87; $p < 0.01$) indicated the data were normally distributed (Hair, Anderson, Tatham, and Black, 2006). However, as reported in Appendix 4, a closer scrutiny based on the distribution of responses to questions 5 to 9 reveals the central tendency of responses may be attributable not to a general apathy or indifference by academics about the relationship between academic research and practice, but rather, to somewhat polarization of views on this topic.

Overall, perceptions of the extent to which academic research is isolated from practice are fairly evenly divided. However, around 30 percent of the sample indicated that research is *not* too isolated from practice, whilst almost 40 percent perceived it *is*. Similarly, whilst approximately 30 percent of respondents believed that research *should be* based on practice, 40 percent *did not*. Further, 30 percent of academics perceived research *is* based upon practice, yet 37 percent held a *contrary* view. Questions 8 and 9 revealed a more definite trend of the sample with nearly 60 percent of academics agreeing practice should be based on research, whilst roughly 60 percent perceived that it is not. These results reflect disparate views on the perceived extent of the gap between academic research and practice, and its importance, and were flagged for further investigation in the qualitative part of this study.

Contribution to the research-practice gap

In order to evaluate the relative importance of the discovery, translation, dissemination and change barriers, a repeated measures Analysis of Variance (ANOVA) test with a post hoc Bonferroni test (alpha levels of $.0125 = 0.05/4$), was

conducted on the composite scales corresponding to each of the four barriers to diffusion, as reflected in sections, 3, 4, 5 and 6 of the questionnaire.

The ANOVA analysis, descriptive statistics for which are presented in Table 2, indicated overall, between the four means were significantly different ($F=32.439$, $p < 0.05$).

Table 2: Descriptive statistics: Barriers to the more effective diffusion of academic research to practice (n=64)

<i>Item</i>	<i>Range*</i>		<i>Mean</i>	<i>Standard Deviation</i>
	<i>Minimum</i>	<i>Maximum</i>		
Discovery	1	5	3.07	0.53
Translation	1	5	3.83	0.72
Dissemination	2	5	4.00	0.59
Change	1	5	3.29	0.72

* The theoretical range for all items is 1–5.

The Bonferroni post hoc test indicated that, based on the contrasts, the difference between dissemination and translation was not significant, but both dissemination and translation were significantly greater than change, and, discovery was significantly less than translation, dissemination and change. Thus, translation and dissemination were the most significant perceived barriers to research engaging with practice.

We conducted a series of post hoc analyses to test for differences in the summated scores between the four geographic regions. These analyses revealed a lack of any significant difference on any variable means representing the four barriers to diffusion, suggesting geographic location of the academic was not a significant

influence on their perception of the barriers to research more effectively engaging with practice.

Interview findings

Interviews provided the opportunity to further explore in depth, the beliefs, opinions, and perspectives of the senior management accounting academic community sampled in this study. This enabled us to obtain additional insights into the quantitative results, penetrating senior academics' meanings and rationales as well as elucidating their intentions and agendas. More than merely providing a complementary perspective on the results of the quantitative analysis, however, our qualitative investigation was particularly pertinent in view of the central tendency and stratification of responses as presented in Table 1. Augmenting the quantitative analysis with interviews then, provided an opportunity to explain these results.

Tension in the academy?

Apparent from our interviews, and consistent with the story presented by Table 1, was the emergence of two 'schools of thought' about the necessity for academic research to engage with practice; the first, that academic management accounting research is indeed divorced from practice, and that this divide should be bridged. As this perception was held by the majority (around 70-75 percent) of senior academics sampled, we have termed it the 'majority' view. A contrasting view, however, was presented by the remaining (25-30 percent) of senior academics interviewed. This opinion, which we have identified as the 'minority' view held that academic research is either not detached from practice, or that this disconnect is not a cause for concern.

Quite different perceptions about the fundamental role of academic research distinguished these two groups of academics. These contrasting perceptions are presented, in the words of interviewees themselves, in Table 3.

***** Insert Table 3 here *****

Rather than representing discrete, dichotomous states of fit, our classification of ‘majority’ to ‘minority’ should be thought of as representing two extremes on a continuum. Many academics in this study expressed views which acknowledged and recognized the legitimacy of the opposite school of thought, and others expressed moderated or qualified views. Nevertheless, it was very apparent that one or other view predominated in their thinking, and this is what we have attempted to capture in our classification.

We illustrate these opposing schools of thought about the relationship between academic research and practice by presenting direct quotes from the interviews. In Table 4, the majority view as expressed in the interviews is outlined; the minority view is articulated in Table 5. These quotes are intended to illustrate the main thrust of these two themes and not to provide statistical evidence on the research question. They have been selected as capturing and providing a sense of the prevailing views of the sample. We elaborate on these views below.

***** Insert Tables 4 & 5 here *****

The majority view: there is a research-practice gap

As illustrated in Table 4, three primary observations collectively define what we have termed the ‘majority view’. First and foremost is that academic research should engage with practice. One common justification advanced for this argument was that management accounting is an inherently applied discipline. In the words of interviewees; management accounting research should be, “*performed in the service of some immediate end*”, “*dedicated to the solution of practical problems in the field*”, “*contribute to the solution of specific practical problems*”, or “*directed primarily towards a practical aim or objective*”. Another prominent argument advanced for a close nexus between academic research and practice was that as universities were funded by external stakeholders (the government, and/or private tuition fees), academics needed to be accountable for the type of research they undertook, and the value it could provide. As one interviewee commented:

“We have a good life and are able to choose what we wish to research. Nevertheless, we shouldn’t lose sight of our need to be accountable – stakeholders expect a return on their investment”.

The second observation characterizing this majority view was that academic management accounting research does not sufficiently engage with practice. Table 4 illustrates this sentiment, but not the (considerable) strength with which it was expressed in the interviews. Comments reflected the perception of a ‘gap’ between research and practice as, “*huge*”, “*enormous*”, or, “*like the grand canyon*”. This state of affairs was seen as undesirable. Sentiments indicating a need to “*bridge the gap*”, “*engage more with practitioners*”, “*reduce the schism*”, “*get closer to practice*”, or “*add more value to industry*”, were widespread in these interviews.

The third observation expressed by this group of academics was that the ‘gap’ between research and practice has widened over time, and shows every indication of continuing to do so: *“it’s wide and it’s been getting wider over the past 20 to 30 years – I can’t see anything changing in the foreseeable future”*. When asked to elaborate upon why this might be so, interviewees cited the way in which published research was written, the accessibility of academic journals to practitioners, the limited practical management accounting experience of younger academics, and a lack of incentives to engage with practice. These explanations were common to the majority of academics holding the ‘majority view’, however, the perception of academics as being, *“divorced from ‘the real world’”*, and claims of *“the ‘long gestation period’ for research to find its way to practice”*, were also advanced. An interesting reflection of the evolution of management accounting research was mentioned on several occasions, as one interview suggested:

“From its highly practical beginnings in the 70’s and 80’s, academic management accounting research has “mutated into a largely theoretical exercise; reflecting our need to legitimize our research and place in universities”.

The comments of another interviewee expanded upon this point:

“We write for other academics, not for practitioners. Journals encourage this. Theorizing is more important than practical use or usefulness, despite the rhetoric. We’re rewarded for what we get published, not for how we inform practice”.

In summary, advocates of the majority view perceive a definite gap between academic research and management accounting practice, and believe the existence of such a gap is undesirable and needs to be narrowed. The ways in which academic research is communicated; difficulties in practitioners accessing research findings; and, a lack of incentives for academics to engage with practitioner’s were repeatedly

stressed as factors primarily responsible for this (perceived lamentable) state of affairs.

The minority view: ‘What gap? So what?’

Although representing the numerical majority of academics sampled in this study, the majority view was by no means the only perspective advanced on the ways in which academic research engages-or should engage-with practice. A number of interviewees voiced an alternate view, and although arithmetically in the minority, proponents of this view were similarly emphatic in their opinions.

As presented in Table 5, academics holding this ‘minority view’ see that academic management accounting research: (a) already does; (b) need not; (c) should not; or, (d) cannot, engage with practice. These opinions were in stark contrast to those expressed by academics we have grouped as holding the majority view. To these academics, paramount considerations facing management accounting researchers included the issues of: independence in research choices, autonomy and objectivity in how research was conducted, and the identification of stakeholders in addition to practitioners as ‘consumers’ or potential beneficiaries of academic research.

Although these four opinions are somewhat disparate, common to them all is the belief that the ‘gap’ has limited significance for the academic research agenda, or as one academic put it, “*has minimal ‘so what’ value*”. Indeed the responses of three senior academics⁸ who declined to participate in this study were illustrative. In the words of one:

⁸ These responses were conveyed to us through email communications with the particular academics.

"I have tried on two separate occasions to complete your questionnaire, but find great difficulty in doing so. I think my difficulty arises because it is couched in functional and/or normative terms, that I find difficult to reconcile with my own view of the world, which requires some sort of context or communication to create shared meaning (as opposed to 'transmission' of information)".

In another:

"I am not so sure that I have strong opinions on this other than that the debate on the relationship between theory/academe and practice is not the best allocation of scarce resource time".

And from a third:

"I do not agree with the direction of the questions – suggesting that gaps between 'research' and 'practice' ought to be bridged. So, I am not sure including me in your sample will be particularly useful".

It is unfortunate that the views of these three particular academics were unable to be pursued in greater depth, as their sentiments as expressed, appear consistent with the 'minority view'; that is, framing the relationship between academic research and practice as a 'gap' is not necessarily or automatically accepted, and that the practical relevance of academic research to practice assumes a lower priority to these academics as compared with advocates of the majority view.

DISCUSSION

Our results and findings suggest that the question of how academic research should inform practice is both complex and one in which consensus – at least within the academic community – will be difficult to achieve. Our evidence indicates that a majority of senior academics agree that academic research is indeed divorced from practice, and perceive this to be a less than optimal state of affairs. However, a

minority, yet nevertheless significant number of our colleagues, have indicated that the extent to which our research engages with practice is an inflated, even over-estimated concern. From their perspective the very framing of this relationship as a 'gap' is problematic.

How might this apparent tension be addressed and what are the implications for the broader management accounting research agenda? Rather than attempt to provide suggestions on how the 'gap' may be bridged, the central premise of this study is that a more accurate conceptualization of the relationship between academia and practice is a necessary starting point in this debate. To this end, we therefore provide a reflection on each respective position, and consequently proceed to considering how, if at all, these positions may be reconciled.

The majority view

The current study has drawn on diffusion theory to provide insights into why academic research may not effectively engage with management accounting practice. As has been the case in its application in other disciplines, this theoretical vantage point has been useful as a lens through which to isolate the perceived barriers dividing academic research and practice.

Of the four potential barriers to diffusion, two emerge as predominant impediments for bringing research and practice together. First, difficulties converting research findings into a form applicable to practitioners in the context of the conditions in which they live and interact is perceived to be a major contributor to the gap. This may be considered to be a problem of translation. Second, access by practitioners to research findings also appears to be a significant barrier preventing research from more

effectively engaging with practice. This relates to a problem of dissemination. Taken together, the barriers of translation and dissemination may be thought to represent a 'marketing problem' facing majority-view academic researchers in promulgating research findings. Intelligible writing that is 'user-friendly', and distributing and packaging research findings in a form beyond that of publication in academic journals, have been long-standing suggestions advanced to address these problems (see, Kaplan, 1986; Baxter, 1988).

Our qualitative evidence, however, clearly suggests diffusion theory does not provide a complete explanation of the 'gap' from the frame of reference of the majority view. Institutional factors, in particular, the need for incentives to motivate academics to embark upon research that has a direct impact upon practice emerged as critical to what these academics saw as a failure of academic research to inform practice.

Simply stated, the evidence presented in this study suggests a perceived reluctance to engage with practitioners, directly attributable to an absence of incentives to academics to do so. From the standpoint of the broader research environment, studies that do engage directly with practice face the challenge of inbuilt prejudice against such research, encouraged by the increasing trend in national government and university journal ranking and research funding systems which privilege and reward through tenure and promotion, publication in peer-reviewed academic journals (Parker, 2011), many of which eschew practical relevance in favour of theoretical significance and methodological rigor (Van Helden and Northcott, 2010). As a consequence, management accounting research becomes a commodity to be judged in terms of criteria such as the quality of research journals, the number of papers published by individual academics, and published quality rankings of academics and their institutions (Lee, 1997; Gray, Guthrie and Parker, 2002). Rather

than being content to observe and theorize for the consideration of other academics (Hopper, et al, 2001), it is likely that the provision of incentives for research to engage with practice would shift the current theoretical emphasis of management accounting research, towards a more practical prominence.

Seen from this perspective, issues of translation and dissemination may be of secondary importance if there exist limited incentives for academics to engage with practice in the first place. For those holding a majority view then, provision of incentives by Universities and journal editors to academics to undertake practice-based research, and attention to more effective translation and dissemination of research are firmly on the future research agenda if academic research is to more effectively fulfill its perceived role of informing practice in a meaningful way.

The minority view

In failing to attach a high degree of significance or importance to the research-practice 'gap', proponents of the minority view stand in sharp contrast to what may be regarded as conventional thinking about the necessity of academic research engaging with practice. This view, or rather the frequency and intensity with which it was proclaimed was for us, in many respects, surprising. It flies in the face of the exhortations of respected members of the management accounting academic community who have emphasized the need to direct greater attention to the practical relevance of academic research (for example, amongst others, Kaplan, 2011; Laughlin, 2011; Parker and Guthrie, 2010; Scapens and Bromwich, 2010; Hopwood, 2007; Scapens, 2006, 2008; Merchant and Van der Stede, 2006; Mitchell, 2002). Clearly, the non-recognition of the need, desirability or even possibility, of academic

research engaging with practice renders the adoption of diffusion theory as a lens through which to examine how academic research may more effectively inform practice, largely irrelevant.

Why then, might such a view prevail, and how are we to interpret it? Does it reflect a preference of these particular academics for undertaking research that they perceive gives scientific respectability and eliminates the vocational stigma that (management accounting) research once bore (Kaplan, 2011)? Could it be that academics holding this minority view are examples of what Hopwood (2002) cites as careerist rather than curiosity-oriented researchers, whose research choices primarily reflect their perceptions of the paradigms established by highly-ranked journals? Is the minority view as articulated in this study, the embodiment of a research tradition that “fosters the attainment of academic credibility of the discipline at the expense of deriving guidance for practice” (Baldvinsdottir et al., 2010, p.82), creating “an environment dominated by sophisticated methodology, which although academically acceptable, lacks substance” (Inanga and Schneider, 2005, p.228)? Or, have the ‘separate worlds’ of the academic and practitioner as advanced by Laughlin (2011) become so divorced such that academic management accounting research is effectively restricted to the ‘practice of theorizing’ (Quattrone, 2000), in which research becomes “an academic exercise that is useful to academics while *they* practice what *they* normally do, that is building theories [italics added] (Quattrone, 2009, p.627).

A means and ends approach to the research-practice gap

The disparate positions represented by the ‘majority’ and ‘minority’ views as revealed in this study, appear to reflect quite distinct conceptualizations held by

academics, of the 'means' and 'ends' of research. These views, as expressed in our interviews, are presented in Table 3, and a closer contemplation of these differences may contribute towards resolving such questions. By the 'means of research', we are referring to the purpose for which research may be undertaken, and its setting. An important distinction in this regard is the categorization of research as to whether it is conducted in a quest for fundamental understanding (basic research) and/or whether it is motivated by considerations of use (applied research). A second conceptual difference between majority and minority groups presented in Table 3, relates to the 'ends of research'. That is, the 'consumers' or 'end users' of research; to whom the research findings are directed, and who may potentially use the outcomes of research.

These different conceptualizations have implications for the question of what research is designed to do, for whom, and why. They relate to the inherent assumptions underpinning the research-practice discourse, and their clarification is central prior to attempting to advance solutions or ways in which the 'gap may be bridged'. Importantly, these distinctions can serve to locate the majority and minority academic groups identified in this study, and how the research focus of these groups may relate to each other.

Our distinction between the means and ends of management accounting research is presented in Figure 2.

Figure 2: The means and ends of management accounting research: A conceptual framework

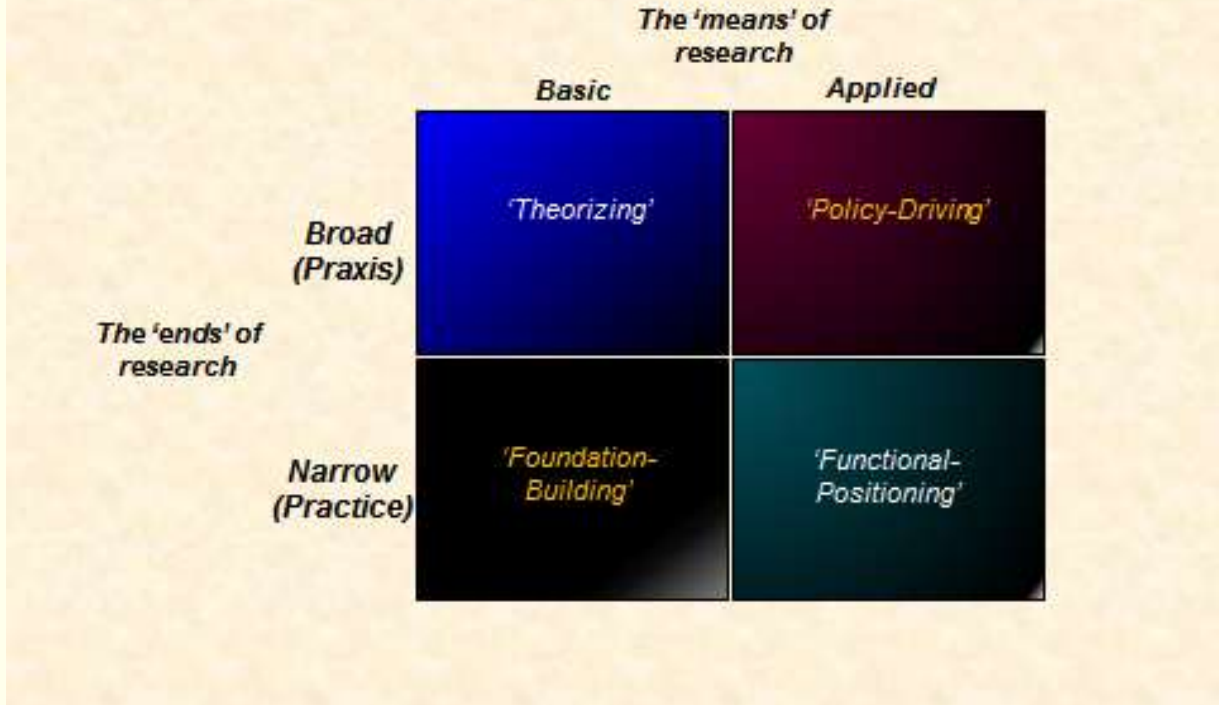


Figure 2 suggests that the nexus between academic research and management accounting practice research comprises four broad viewpoints, represented by the interaction between whether the research may be conceived as basic or applied, and the usefulness of research outcomes to various consumers. Rather than conceptualizing research as discrete types, the horizontal axis regards basic and applied research as two ends of a continuous spectrum. Basic research relates essentially to theory building and testing (Foster and Young, 1997), whereas applied research is primarily directed to contribute to a change in practices (Scapens, 2006).

In contrast, the vertical axis depicts the range of users or potential users of academic research findings, ranging from a primary and narrow group (practitioners), to a broader and more diverse array of constituencies (such as; practitioners, regulators, government agencies, other academics, students, 'society'). In many ways,

the vertical axis in Figure 2 can be likened to the division between practice and praxis, where the former emphasizes the adoption and implementation of techniques and their use, whilst the latter can be thought of as the embedded contextual social, political and institutional determinants driving the use of such techniques (see, Jarzabkowski, Balogun and Seidl (2007) for a more extensive explanation of this distinction).

Each of the quadrants symbolizes a predominant viewpoint about the broad role of research in terms of its possible means and ends. The south-east quadrant depicts an orientation of academic research that has as its predominant intent, direct application, and which is also primarily directed towards practitioners. We have termed the type of academic research located in this quadrant, 'Functional-Positioning'. It includes the perception of research held by the academics in this study who profess the majority view in that management accounting research should, by its very nature, be applied and amenable for application by practitioners.

The north-west quadrant ('theorizing'), is characterized by an overall quest for fundamental knowledge, but directed towards a broader range of potential users. Academics who, in this study, held the minority view, would be located largely in this quadrant, reflecting their belief that the fundamental knowledge or insights generated by academic research need not necessarily be directed solely towards practitioners, but has utility for a broader range of end-users.

The south-west quadrant, which we have termed, 'Foundation-building', points to types of research that are essentially basic or pure in nature. The outcome of this form of academic research does not purport to generate specific tools, or techniques for use by practitioners. Rather, the 'product' of this type of research may be thought of as

fundamentally abstract or intangible. It is nevertheless oriented towards practice by providing ways by which practitioners may conceptualize or approach operational or strategic problems. In this way, this particular role of research offers a foundation for viewing problems and building solutions. With its theoretical leaning and conceptual focus, it possesses a temporal aspect that may make it ultimately applicable by practitioners; for example, in the classroom (future practitioners), or over-time (future application). In everyday parlance, it might be thought of as 'teaching individuals to fish, rather than providing them with a fish'.

We have labeled the final quadrant, located in the north-east corner of our conceptual framework, 'Policy-Driving'. This type of academic research is oriented towards simultaneously contributing to both theory and practice. Such research is rare. It necessitates a set of quite disparate skills, values, mind-sets, and attitudes making it extremely difficult for the same person to conduct rigorous academic research that is at the same time relevant (Markides, 2007). But it is not impossible. For example, the seminal work relating to activity-based cost management (Cooper and Kaplan, 1991) and the balanced scorecard (Kaplan and Norton, 1996) are two examples of management accounting research that have not only received academic attention, but have also resonated concurrently with both practical and popular audiences.

The conceptual framework presented in Figure 2 contributes to the conversation about how academic research should engage with practice in two ways. First, and of direct relevance to the current study, by respectively positioning the majority and minority views of how research engages with practice, it provides a means by which the contrasting views articulated by senior management accounting academics participating in this study may be reconciled. In so doing, it eschews a one-

dimensional view of academic research and how such research ‘should’ relate to practice. The second contribution of this conceptual framework is that it serves to bring some context to the research-practice ‘gap’ conversation by dispelling what appears to be an inherently entrenched view that academic research ‘should’ always engage with practice. Arguably, part of the challenge in developing a greater understanding of the nature of the apparent divide between academic research and the practice of management accounting, is the homogeneity in the classification of ‘management accounting research’. Although useful as an aggregate descriptor of a particular field of research activity, there exists a diverse variety of theoretical, epistemological, ontological, methodological approaches, traditions, and frames of reference that together constitute the body of literature potentially available to practitioners. Moreover, collectively, management accounting research investigates a vast diversity of topics, undertaken by numerous researchers, in different temporal, geographical and contextual sites⁹. Assuming that such a vast corpus of knowledge has, or should have as its sole aim, the intent to effectively engage with or inform practice is arguably somewhat unrealistic.

As posited by Figure 2, distinguishing between the means and ends of academic research emphasizes its potential diversity in use as well as usefulness. While some might contend that a substantial proportion of academic management accounting research should directly inform practice, this framework proposes that there is space for both applied as well as basic research in the management accounting research agenda, and that practitioners should by no means be regarded as the sole consumers or potential beneficiaries of academic research. Such research has potential benefits not only for practitioners, but also for a broader range of additional

⁹ See Chenhall and Smith (2010), for a discussion of the evolution of Australian management accounting research as an example.

stakeholders and constituencies. The relative weighting of basic and applied research is by all means debatable, but to assume *all* our research efforts should have in mind an application to practice is fallacious. In addition to practitioners, policy-makers, other academics, professional bodies, and regulators are all potential beneficiaries or consumers of academic research findings. Their position has rarely been overtly explicated in research-practice gap conversations to date (Scapens, 2006 and Laughlin, 2011 are exceptions), but this framework accommodates their presence as ‘players’ in this broader conversation.

It is important to recognize that the four categorizations of research comprising our framework are presented only as archetypes. There are still likely to be inconsistencies in the conceptualization of particular types of research and users to whom this research is primarily directed. Therefore use of this framework will inevitably open up debate about ‘what research should be placed within which quadrant’. Moreover, the categorization of research as applied or pure, and users as narrow or broad is admittedly, somewhat simplistic. Nevertheless, these research archetypes could be very useful since conceptualizing research in this way brings a different perspective to ‘the gap’, and indeed, introduces a degree of context to the debate by emphasizing that in terms of research, ‘one size does not indeed fit all’. When viewed through the lens of this framework, criticisms (such as ‘practitioners do not read our journals’ or ‘we do not talk to practitioners to develop research questions’) may be seen as making academic research appear less relevant than it really is. In turn, by providing a novel and broader perspective on the relationship between academic research and practice, this conceptual framework suggests that in reality, the ‘gap’ between research and practice diverts attention from the (arguably) more

fundamental and broader discussion about the ends of research, and the means employed to reach them.

CONCLUDING REFLECTIONS

Over several decades, considerable disquiet about the extent to which management accounting research is relevant to practice has been expressed in the management accounting literature. Our aim in this study has been to contribute to this conversation by capturing the views of a cross-section of the senior academic management accounting community to identify and evaluate the predominant impediments preventing academic research more effectively engaging with and informing practice. Rather than attempt to prescribe solutions, our intent has been to adopt a more diagnostic viewpoint on the debate by providing insights into the numerous reasons, sources and causes advanced for the gap. In so doing, our attention has been primarily directed toward defining the problem rather than generating solutions.

The quantitative part of this study sought to first, identify the predominant obstacles impeding research from more effectively engaging with practice, and, then, to gauge their relative significance. The qualitative part of our study was designed to provide a deeper and broader understanding of the ways in which academic research is perceived to engage with practice, and why this may be so. Together, this design has aimed to better define and describe the phenomena commonly described as a 'research-practice gap', and illustrated the complexity and divergence of views held by senior members of the management accounting academy.

Contributions to the conversation

This study contributes to the ‘research-practice gap’ conversation in two ways. First, it is one of the few inquiries that have adopted a distinct theoretical vantage point to examine this much-discussed issue in management accounting. Second, this has permitted perhaps a more disciplined empirical investigation on what to-date have been largely reflective observations about the relationship between management accounting research and practice. The adoption of a theoretically informed, empirically based investigation therefore lays a foundation for more extensive future research; particularly as such issues have been largely the subject of anecdotal academic discussion, but not of disciplined empirical research.

Three insights emerge from this study as salient contributions to the research-practice gap conversation. First, the majority of senior academics perceive a definite gap between research and practice, and that the existence of such a gap is important and should be bridged. This viewpoint sees management accounting research by virtue of its intrinsically applied nature, as a necessary companion to practice. In a sense, advocates of this ‘majority’ view see research as a means to the end of improving management accounting practice. Diffusion theory informs this majority view by identifying the translation and dissemination of research findings as the principal barriers impeding this engagement. However, an indispensable precondition for such engagement to occur is the existence of incentives provided to academics to engage with practice. Such incentives currently do not exist, thereby relegating the diffusion argument of dissemination and translation to a position of secondary importance.

The second insight contributed by this study is that a minority, yet nonetheless, sizeable proportion of senior academics believe that there is no 'gap', that this gap is unimportant, or that bridging this gap is untenable or unnecessary. This view sees management accounting research as appropriately or unavoidably distinct and divorced from the practice of management accounting. To this minority group of scholars, the impact of research on practice is subordinate to the 'quest for new knowledge'. Diffusion theory is therefore unable to inform this view.

In attempting to reconcile these two somewhat disparate positions, our third contribution has been to advance a conceptual framework that albeit simplistic, distinguishes between the means and the ends of research, thus enabling the location of majority and minority views as empirically identified in this study. From this conceptual framework, it is contended that if different forms of research are likely to speak to a range of potential users, academic research that engages with practice is but one of four broad directions along which researchers may embark. Therefore, to frame the relationship between research and management accounting practice as a 'gap' is somewhat misleading. Much of the discourse that conceptualizes this relationship as a 'gap' has concentrated upon one of four quadrants. Although this quadrant may, as the majority view holds, be regarded as *the* most important, to dismiss or ignore the broader research portfolio as represented by the remaining three quadrants runs the risk of distorting and misrepresenting the contribution academic research can potentially provide. Not all research can, should or is designed to engage directly with practice. To assume otherwise is, we contend, unrepresentative, and one-dimensional.

Limitations and opportunities for further investigation

Several limitations inherent in the design of this study are acknowledged. Clearly, the selection of the sample (senior management accounting academics) and the relatively small size of this sample place limits on the generalisability of the findings. However, our intent was not to generate empirically generalisable statistical outcomes but rather to develop a provisional understanding of 'what is going on' from the perspectives of the actors involved. We make no definitive inference apart to acknowledge that the views of senior academics about how management accounting research should or does 'speak' to practice have not previously been canvassed in depth. Consequently, the minority view as articulated here may very well constitute a 'silent' and previously unrepresented minority perception, but one that all the same, may exert a prominent and pervasive influence on the management accounting research agenda. Still, we recognize that caution should be exercised in attempting to extrapolate the findings of this study to the collective academic management accounting community. Instead, the findings of this study should be regarded as a foundational basis for further empirical enquiry.

Another limitation of this investigation is that it has relied on data generated from a questionnaire and interviews, and both these sources present difficulties in terms of the reliance that can be placed on the findings (see Birnberg, Shields and Young, 1990; Cook and Campbell, 1979). For example, the questionnaire operationalised contentions advanced in published studies in the research-practice literature to reflect the four barriers posited by diffusion theory, that act as potential barriers preventing academic research from more effectively engaging with practice. While considerable care was taken in the development, testing and assessment of the psychometric properties of the instrument, further work is required to further validate it. In addition,

the process of qualitative data analysis reflects a set of choices made by the researchers, and therefore the findings are subject to the usual analytical and interpretative biases inherent in undertaking qualitative research. These were minimized as far as possible by the adoption of protocols for data collection and analysis.

Despite these limitations, the current study represents an initial step in accumulating much needed empirical evidence on the research-practice gap from the perspective of senior members of the academy. The results point to various avenues for future research. One is to test the extent to which the findings of the current study accurately reflect the perceptions of a greater proportion of management accounting academics. Replication of this study to directly identify the views of younger as well as senior academics would extend the context, and therefore the transferability of the findings. In focusing only on senior academics—who are arguably less at risk from the ‘publish or perish’ research evaluation than their non-senior colleagues (Brinn, Jones and Pendlebury, 2001) – the current study may well have understated the extent to which the minority view of research may, in reality, prevail. If the results of such further research do not support the conclusions of the current study, there is an opportunity for uncovering additional important insights that may further enhance our understanding of the nature and extent of how research may or should inform practice.

Although one strength of the current study is its focus on perceptions from the academic perspective, it is unlikely that barriers between researchers and practitioners are attributable to only one side of the divide. Evidence capturing the views of practitioners as well as academic leaders and administrators would augment the insights gained from this study’s focus on the ‘supply’ of academic research with evidence of the ‘demand’ of academic management accounting research.

As noted at the outset of this paper, management accounting is not alone in concerns about how academic research engages with practice. Longstanding concerns over the inability of research to more fully contribute to practice have been well-documented across a range of disciplines. From a broader perspective then, the conceptual framework inductively developed in this study might also be examined with a view to establishing the extent to which the findings reported here mirror those of academics in other disciplines. Although similarities between professions and disciplines can be expected to exist, barriers unique to various disciplines may also affect the research-practice relationship, and additional empirical evidence may be helpful in revealing such idiosyncrasies, as a precursor to the more effective use of research to inform and guide practice.

The findings and conclusions presented here are not designed to constitute the final word on how management accounting research may or should more effectively contribute, connect with or influence practice. Rather, what we have hoped to demonstrate is the importance of recognizing a broader dimension to this conversation. This is not a side-stepping of the issue. By all means, practitioners are clearly one important consumer of our research – but only one. Additional uses and users of our research efforts as management accounting academics both influence and are influenced by the configuration of our collective research portfolio. To be overly obsessed with a ‘gap’ carries with it a real danger for the future research agenda in our discipline. One size cannot fit all – at least within the confines of an ivory tower.

~ End of paper ~

APPENDIX 1
CHARACTERISTICS OF THE RESPONDENTS

Region	Number of respondents	%
Australasia (Australia, New Zealand, Singapore, Hong Kong, and Japan)	22	34.3
United Kingdom	17	26.6
Mainland Europe	14	21.9
North America	11	17.2
Total	64	100%
Position title		
Professor	56	87.5
Associate Professor	8	11.5
Length of time working in academia		
Less than 1 year	0	0
1 to 2 years	0	0
3 to 4 years	1	1.5
5 years or more	63	98.5
Exposure of professional body to academic management accounting research:		
	Mean*	Std. Dev.
Publish in academic journals	4.29	1.19
Regularly read papers published in academic journals	4.47	.98
Presentations/Attend to academic conferences	4.06	1.24
Regularly accessing University websites to read research papers	3.85	1.28
Regularly meeting with academics	4.23	.96
* The theoretical range for all items is 1–5.		
Editor/Editorial Board member (Number of participants)	51	

APPENDIX 2

SURVEY QUESTIONS USED IN THE STUDY

Section 1: Background information

1. Name of University

2. What is your position title?

3. How long have you worked in academia?

Less than 1 year

1 to 2 years

3 to 4 years

5 years or more

4. What is your exposure to academic management accounting research?

Low High

Publish in academic journals

Regularly read papers published in academic journals

Presentations to academic conferences

Regularly accessing University websites to read research papers

Regularly meeting with academics

Other (Please specify)

Section 2: The research – practice gap in management accounting

This section of the questionnaire asks you to evaluate the extent of the gap between academic research and practice, and how important you believe this gap to be.

	Disagree					Agree				
	1	2	3	4	5	1	2	3	4	5
5. Academic research in management accounting is too isolated from practice										
6. Academic research should be based upon practice.										
7. Generally, academic research is based upon practice										
8. Practice should take account of the findings of academic research.										
9. Practice does take account of the findings of academic research										

Section 3: Deciding what should be researched.

This section of the questionnaire asks for your opinion about the selection of topics for management accounting research.

	Disagree					Agree				
	1	2	3	4	5	1	2	3	4	5
10. Academics' selection of research questions is insufficiently influenced by business practitioners.										
11. Academics do not select research topics that are of importance to practitioners.										
12. Research topics in management accounting fail to take into account the influence of other disciplines.										
13. The time taken to undertake academic research is too long to meet the needs of practitioners.										
14. One important barrier facing academics wishing to base their research upon practice is that organizations prefer to keep their practices confidential.										

Section 4: The design of management accounting research.

This section of the questionnaire asks for your opinion about the design of management accounting research.

	Disagree			Agree	
	1	2	3	4	5
15. Academic research is typically oriented towards other academics, rather than practitioners.					
16. Academic research papers are more difficult to understand than other kinds of information available to practitioners.					
17. Development of consulting relationships between academics and practitioners are likely to enhance how research is designed.					
18. Academics taking time to work in industry is likely to enhance the ways in which research is designed.					
19. Practitioners find academic research papers hard to read.					

Section 5: Accessibility of management accounting research.

This section of the questionnaire asks for your opinion about how effectively management accounting research is accessed by practitioners.

	Disagree			Agree	
	1	2	3	4	5
20. Business practitioners do not access academic research.					
21. Improving how research findings are transmitted to practicing managers is not necessary.					
22. Professional associations have an important role to play in conveying academic research findings to practitioners.					
23. Practitioners are not aware of relevant academic research that might inform their practices.					
24. Joint seminars between academics and practitioners are likely to enhance the access of academic research to practitioners.					

Section 6: Academic research influencing management accounting practice.

This section of the questionnaire asks for your opinion about how management accounting research might more effectively influence practice.

	Disagree			Agree	
	1	2	3	4	5
25. Academic research should propose new techniques that meet changing needs and opportunities facing practitioners.					
26. Academic research should focus on studying the effectiveness of existing techniques and approaches used by practitioners.					
27. Academic research should direct more attention to the successful implementation of management accounting techniques.					
28. Academic research should be more directed at explaining why particular management accounting techniques are used.					
29. Many practitioners receive insufficient training in using research.					

Section 7: Specific initiatives

30. What specific initiatives might in your view, help in bridging the gap between research and practice?

APPENDIX 3

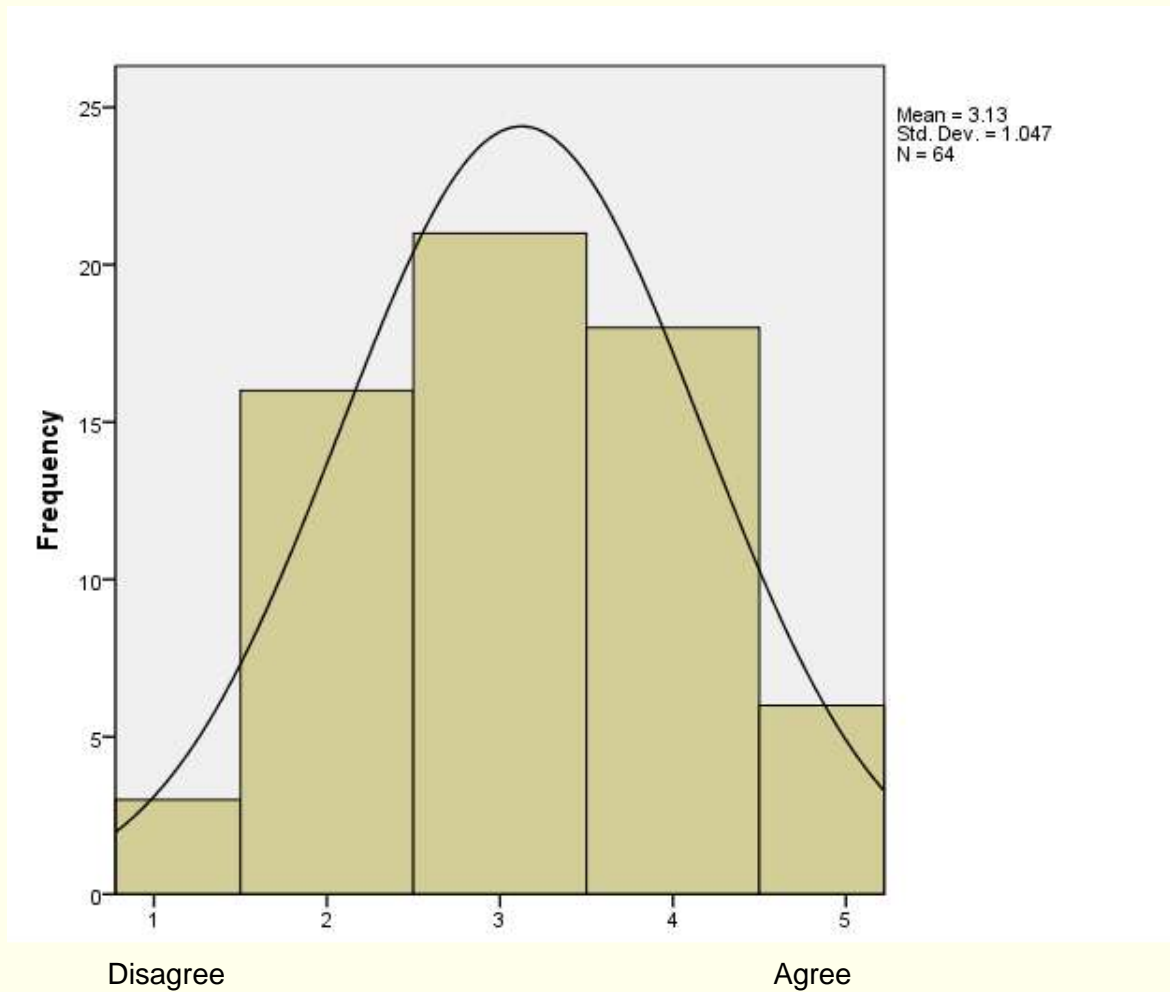
INTERVIEWS – BROAD AREAS OF INQUIRY

1. To what extent is academic management accounting research actually used in practice?
2. What is the fundamental role of academic research in informing management accounting practice?
3. To what extent is there a “gap” between research and practice in management accounting?
4. What are the reasons for this gap?
5. How important is the existence of this gap?
6. What evidence would demonstrate to you that management accounting research is more effectively engaging with practice?

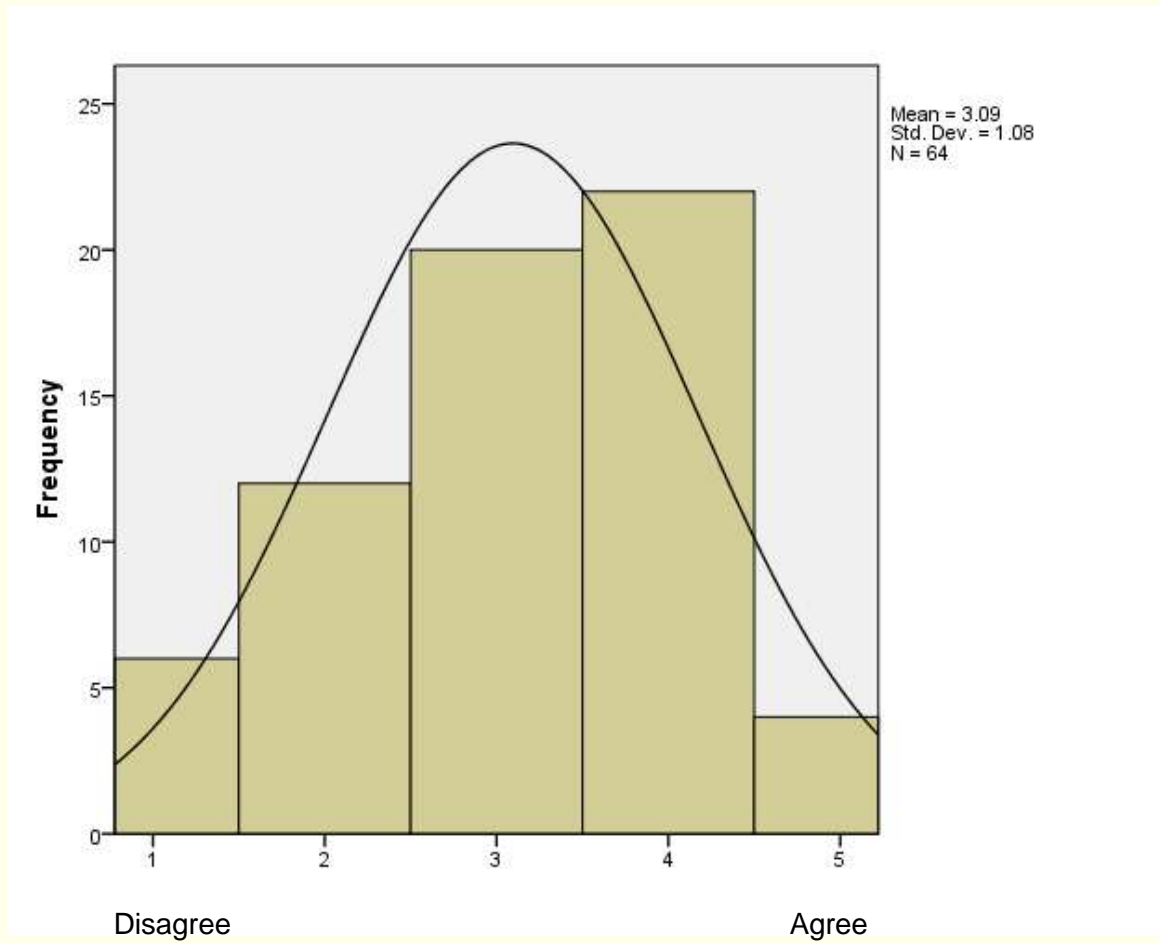
APPENDIX 4

DISTRIBUTION OF RESPONSES TO QUESTIONS 5 TO 9 OF THE QUESTIONNAIRE

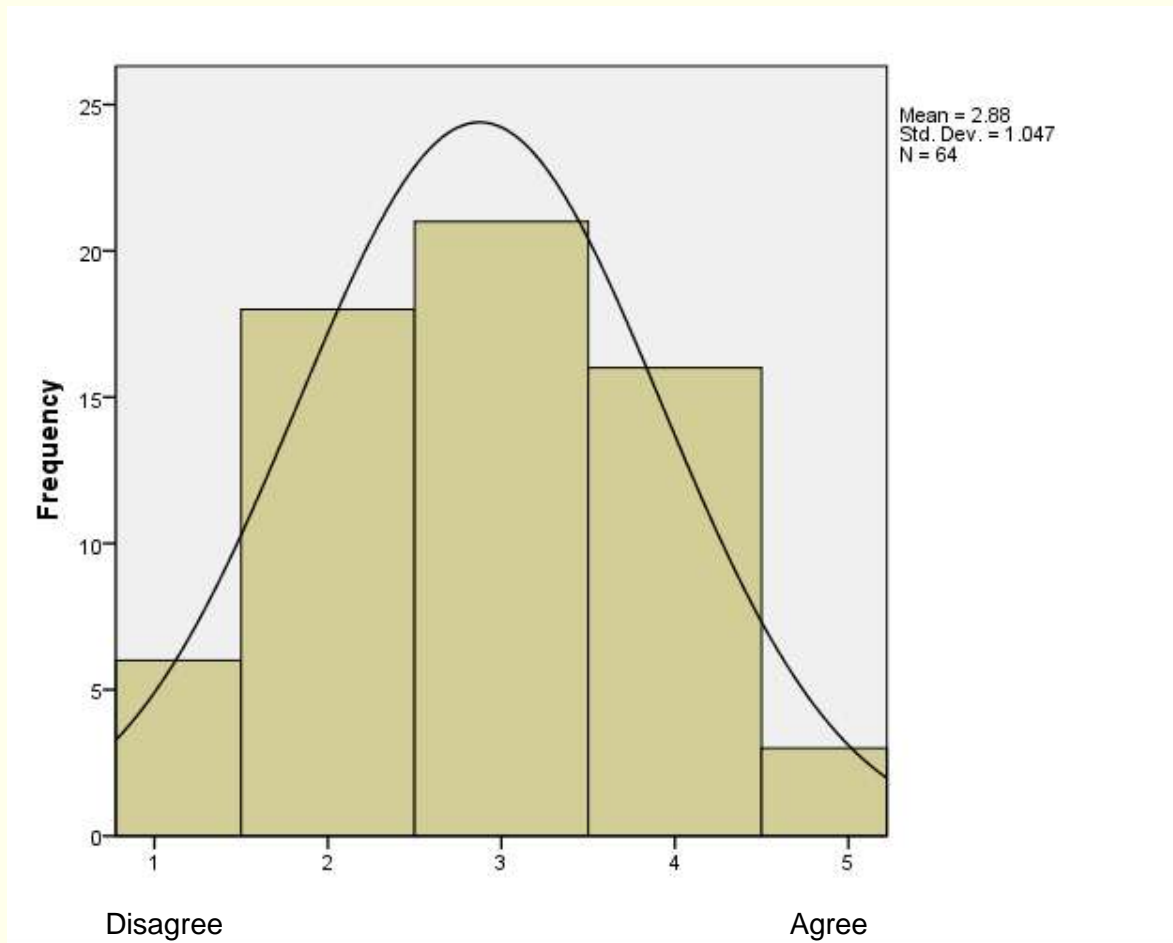
Question 5. Academic research in management accounting is too isolated from practice



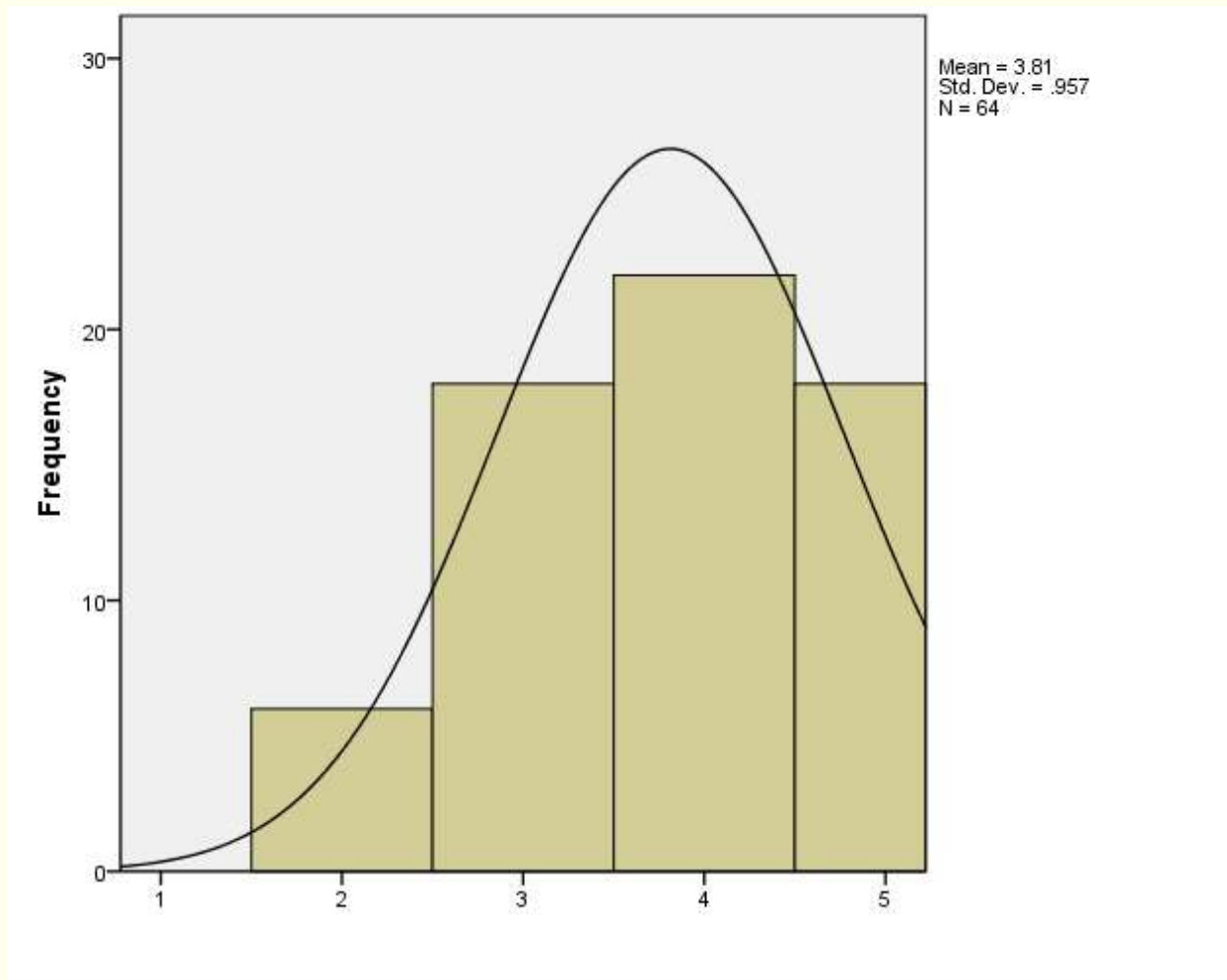
Question 6. Academic research should be based upon practice.



Question 7. Generally, academic research is based upon practice.



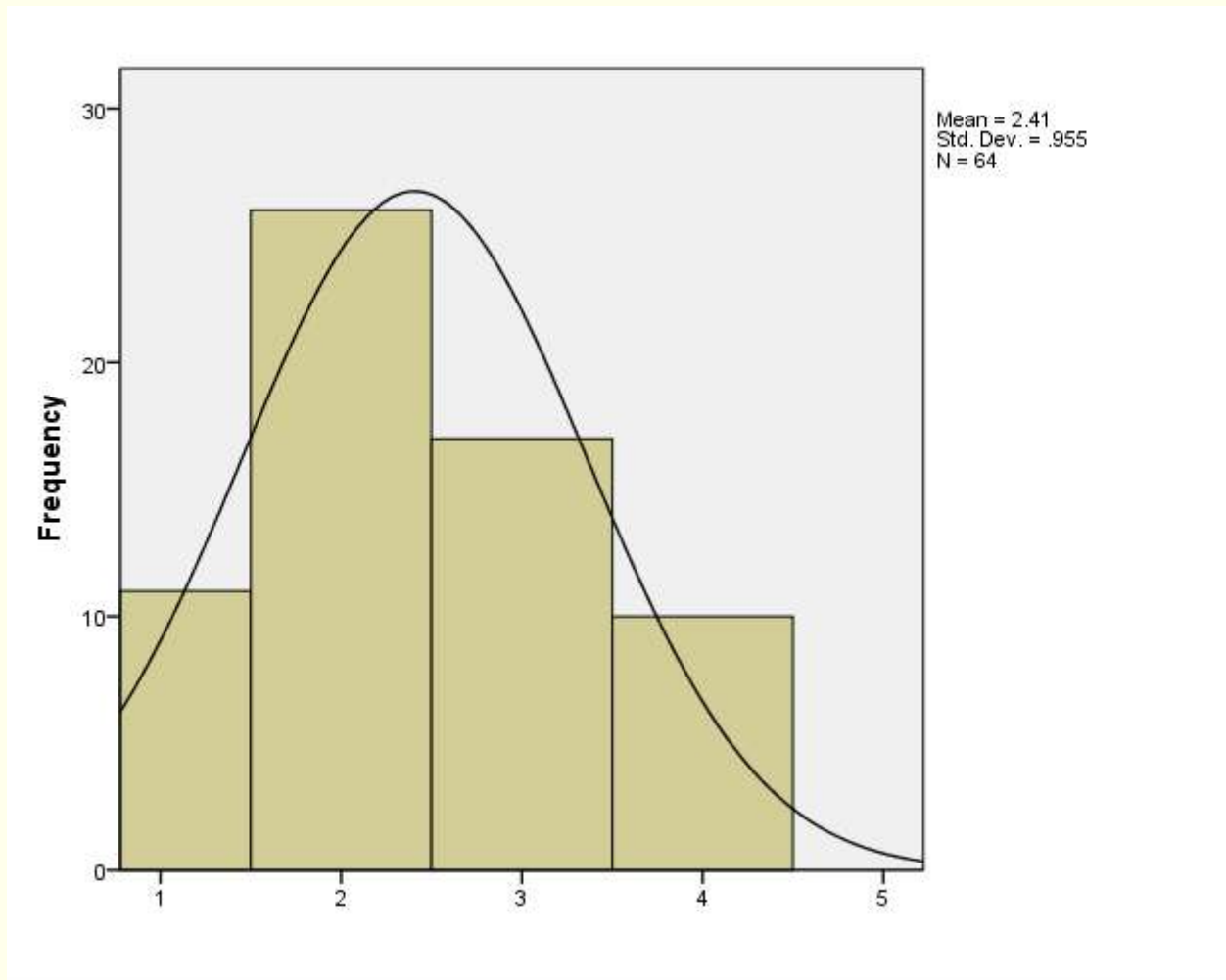
Question 8. Practice should take account of the findings of academic research.



Disagree

Agree

Question 9. Practice does take account of the findings of academic research



Disagree

Agree

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