

ISSUES IN ACCOUNTING EDUCATION  
Vol. 24, No. 2  
May 2009  
pp. 123–130

EDITORIAL ESSAY

## The Role of Accounting Education Research in our Discipline—An Editorial

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It could be seen as being almost tautological to assert that the scope and nature of an academic discipline plays a significant role in both research and teaching within that academic discipline. The importance of this viewpoint was captured by Becher (1994, 151) who compared academic disciplines to tribes, which provide:

the life-blood of higher education ... its main organizing base and its main social framework.

Within any discipline, a key unifying characteristic of those who undertake research is to be found in their role as educators; hence one might suppose that research in the field of education—the endeavor which unites all researchers—would be of widespread interest and would be held in high esteem by all members of the academy.

Within the academic discipline of accounting, however, it would appear that education research is often not considered to be of comparable standing to research in other branches of the accounting domain.

We frequently hear comments along the following lines:

- Research (and publications) in the field of accounting education does not earn the same recognition as research (and publications) which focuses on, say, accounting regulation or on other technical accounting matters.
- In government-sponsored evaluations of research (such as the *Research Assessment Exercise* in the U.K., soon to become the *Research Excellence Framework*; the recently abandoned *Research Quality Framework* in Australia; and the *Performance-Based Research Fund*, which has been in existence in New Zealand since 2003), accounting education scholarship is not accorded the same weight as scholarship which focuses on the inherent subject matter of accounting. The same pattern is observed in journal-ranking articles published in the United States.
- When it comes to hiring, granting tenure, or making promotion decisions, those who have devoted themselves to accounting education research are disadvantaged relative to those who have concentrated on, for example, capital markets research.
- Editors of some accounting journals refuse to publish education-oriented papers on the grounds that these articles are perceived to diminish the quality of the journals in question.

It appears almost self-evident that the effective transfer of research-based accounting knowledge to those who are intending to pursue careers as accounting practitioners (or Continuing Professional Education for those who have already embarked on careers as

accounting practitioners) is a nontrivial matter worthy of serious intellectual inquiry. This challenge also applies to other disciplines which have a practitioner interface; cf., Shapiro et al. 2007. However, as the preceding bullet points indicate, in the greater scheme of things it is clearly not a self-evident matter since evidence exists to indicate that accounting education research is often not considered to be important. Hence this editorial essay sets out to make the case for viewing accounting education scholarship as a legitimate field of intellectual inquiry within the academy, and worthy of parity of esteem with other branches of accounting scholarship.

There are some clear (and unfortunate) reasons for accounting education research often being held in lower regard than is appropriate. In particular, as current or former editors of leading accounting education research journals, we can identify the following:

- Many submissions to accounting education journals (*Accounting Education*, *Issues in Accounting Education*, and the *Journal of Accounting Education*) are instructional resources which omit any empirical or theoretical justification that might render the resources credible examples of educational scholarship. Authors may omit empirical justification because they are discouraged from pursuing this line of research by their institutions, or due to the refusal on the part of institutional review boards to allow access to students (or to data on students) for research purposes. However, it is just as likely that the authors do not recognize the need for teaching resources to be educationally grounded if their effectiveness is to be evaluated. Previously, *Issues in Accounting Education* introduced some strict criteria for submissions of instructional resource articles. In essence, these criteria relate to placing teaching resources in an educational context and specifying: (1) their educational aims, (2) how they are used in the classroom, (3) which groups of students are likely to benefit—and in what ways, (4) how their use improves on alternative resources currently used elsewhere, and (5) what the students gained from using the resources in question.
- It seems likely that many academic accountants (i.e. accounting educators) are neither active researchers nor regularly publish in academic (or even professional) journals, and it is evident that many claim to have interests in the field of accounting education research. This occurs even though they may have not developed awareness of educational research or its methods on the one hand, or active engagement in researching any other aspect of accounting on the other. It is clearly not the case that everyone engaged in teaching accounting is, *ipso facto*, involved in accounting education research. For example, the work of Paisey and Paisey (2005) shows that 150 academic accountants in the U.K. claimed to have interests in accounting education research, yet between 1996 and 2000 only 73 members of this group had published anything. It is not surprising, therefore, that we receive submissions which lack both educational grounding and scholarly rigor (which is less likely to be the case with submissions to mainstream accounting journals). However, we believe that a shortage of high-quality submissions does not mean that the field of accounting education research is a trivial one or that there is not excellent research being conducted in this field.

#### EVIDENCE OF INSTITUTIONAL AND PROFESSIONAL SUPPORT FOR ACCOUNTING EDUCATION SCHOLARSHIP

The importance of education scholarship in general is evident from the widespread existence of Schools of Education in universities around the world. There are also indicators of the importance of education scholarship extending beyond specific schools to embrace either the entire academy or particular professional fields. Some examples are:

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- (1) Over many years, educational chairs have been established in the context of disciplines linked to professional practice, such as chairs in:
  - Engineering Education
  - Legal Education
  - Medical Education
- (2) Within the academy, special interest groups (SIGs) have been created with a focus on accounting education issues, including:
  - American Accounting Association's Teaching, Learning and Curriculum Section—previously the Teaching and Curriculum Section—(in addition to the AAA's Education Committee)
  - Accounting and Finance Association of Australia and New Zealand's Accounting Education SIG
  - British Accounting Association's Accounting Education SIG.
- (3) Prestigious prizes are available to recognize significant contributions to the accounting education literature. Examples are the AAA's T&C Section's annual Outstanding Research in Accounting Education Award, the BAA-SIG prize for the best article published in each volume of *AE*, and the more recent award for the best article appearing each year in *Issues in Accounting Education*.
- (4) Specific research awards (such as those jointly offered by the Association of Chartered Certified Accountants and the International Association for Accounting Education and Research) are available—on a competitive basis—to support research relating to the International Accounting Education Standards developed and promulgated by the International Federation of Accountants' IAESB.
- (5) Major conferences are now being held on accounting education themes, such as:
  - The biennial International Conference on Developments in Accounting and Corporate Governance Education, organized by the University of Tasmania, Australia.
  - The new Annual Conference on Teaching and Learning in Accounting sponsored by the AAA, which builds on the annual Colloquium on Change in Accounting Education previously organized by Paul Solomon (see Solomon 2000; Fogarty 2006).
  - The regular World Congress of Accounting Educators (held every four years and organized by the International Association for Accounting Education and Research).
- (6) Significant sponsored activities which seek to enhance the educational base of accounting practice, such as:
  - *The Solomons Report* in the U.K.—see Solomons and Berridge (1974).
  - *The Mathews Committee Report* in Australia—see Mathews et al. (1990).
  - The work of the Center for Global Accountancy Education, Benchmarking, and Research (DePaul University, Chicago, U.S., and Leiden University, The Netherlands) (Ahern et al. 2007).
  - The work of the Accounting Education Change Commission (AECC 1996).

**SOME REASONS WHY ACCOUNTING EDUCATION SCHOLARSHIP  
DESERVES EQUAL STANDING WITH OTHER BRANCHES OF  
RESEARCH IN ACCOUNTING**

The following reasons are not offered in any order of significance, but all have relevance in justifying the case for accounting education research to be seen as a comparable endeavor to mainstream research in accounting.

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### **The Challenges of Education Research**

There is nothing in the definition of *research* which precludes accounting education scholarship in favor of, say, research into capital markets, so why should it be assumed that “everything is equal but some things are more equal than others”? Favoring evidence and the quality of scholarship over tribal power-based prejudices with regard to research which is good, whatever its focus, should ensure a level playing field. In fact, earlier in the life cycle of the American Accounting Association, education articles were included in *The Accounting Review*. While that journal is over 80 years old, *Issues in Accounting Education* and the *Journal of Accounting Education* have just passed their 25th anniversaries. While the reasons why the AAA created a separate education journal may have included a response to increased interest in education scholarship, an inevitable consequence of the separation has been a perceived diminution of stature for accounting education scholarship.

The rigor that is required in carrying out good accounting education research is comparable to that required for undertaking good research in any other branch of accounting (whether drawing on multivariate statistical analysis or qualitative research tools). Moreover, accounting education research has to be undertaken without the benefit of a dominant paradigm, often giving rise to a need for considerable novelty in approach. Light et al. (1990) outline the challenges unique to educational research and provide constructive guidelines and examples for those interested in pursuing education research. Among the challenges facing education researchers are sample definition and selection, control group definition and selection, and clarification of findings given the numerous influences on students’ experiences. It has been observed that physics would be much more difficult if particles could think. Students as subjects bring many potentially confounding variables to the researcher’s table. In addition, the educational process resists strict control. Education research is, we would argue, more challenging than research with more well-behaved laboratory subjects and well-controlled data sets. Well-done education research involves all the complications and difficulties of other research streams within the accounting domain, and should be evaluated accordingly.

Furthermore, many leading accounting researchers (and it would be invidious to identify them here) have, at some stage in their careers, published education-based papers in leading nonspecialist journals (often at the invitation of an editor). This suggests that there is nothing wrong in principle with papers of this type, but rather a ranking bias which favors publication in mainstream accounting journals over publication in more specialized ones.

### **The Need for a Separate Accounting Education Research Program**

Accounting educators can draw on the general education literature, but to inform the development of accounting education programs (whether at undergraduate, graduate, or professional levels) education research needs to be undertaken within the disciplinary context of accounting. The importance of disciplinary differences remains largely unexplored (Neumann 2001). Scholars exploring the importance of differences across academic areas have found that, because knowledge within fields is defined differently, basic epistemological assumptions implicit within teaching practices differ. Educators structure their time and their teaching differently, and strive for different outcomes. The impact of disciplinary differences on students’ learning has received insufficient attention. But even within business schools, one can easily see that Strategy and Operations Management courses are taught differently, and students must approach their studying and structure their efforts accordingly. While the literature on higher education offers important insights, key unanswered questions that arise within disciplines must be studied separately. A similar argument

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can be applied to justify research specifically aimed at the pedagogy of music or graphic art on the one hand (which lead on to professional practice in those fields), or to mathematics or philosophy on the other (which are less directly linked to specific fields of professional practice).

### **The Importance of Accounting both Within and Beyond the Academy**

In addition to existing as an academic discipline, accounting also exists as a field of professional practice within which education and training (on a lifelong basis) is of paramount importance to the public interest. This education and training should therefore be undertaken with due regard to its conceptual foundations and procedural adequacy as well as its technical content. As Smyth (1995) has observed:

That we devote so little time to analyzing what it is we do, and how others are increasingly coming to shape that work, must be one of the great unexplained educational issues of our time.

As the *lingua franca* of business life (in addition to its significance in governmental, educational, and other not-for-profit organizations), accounting has a universal importance. Moreover, the rapidly changing context in which accounting plays its role places changing demands on accounting practitioners who need an appropriate educational preparation if they are to be effective. This, in turn, requires the development of expertise on the part of accounting educators in order that they might provide that educational underpinning.

In order to promote the traditional sub-fields of accounting (such as auditing, taxation, managerial accounting, and financial reporting), it is necessary to ensure that the educational approaches adopted are effective—which requires a serious commitment to accounting education scholarship.

Improperly educated/trained accounting practitioners can cause a lot of harm (as evidenced by the unethical financial scandals which are featured too often in news headlines around the world) given the way in which accounting helps to shape wider society. Thus, we maintain, the role of ethics within accounting education plays a more significant role than it does within many other business fields. How to provide and assess ethical education and training, particularly within the professional context of public accounting's exclusive franchise and unique responsibilities, offers many research opportunities of both theoretical and practical social import.

### **The Demands for Effective Teaching**

Given that the one thing which all academic accountants have in common is that we are all educators, evidence of intellectual awareness of and inquiry into the pedagogy of our discipline might be seen as the primary criterion for appointment/career progression—which presupposes that effectiveness as an educator in facilitating students' learning is seen as being very important.

There are frequent exhortations for educators to become more effective—such as press coverage (see Tysome 2008, 9; Gilbert 2008, 28) of the views of the vice chancellor of the world-ranked University of Manchester, who openly challenges the detrimental effects of the obsessive research culture within leading universities:

Elites must teach better in the face of a decline in the quality of undergraduate teaching, as staff in research-intensive universities neglect their students in the pursuit of research excellence.

Compulsory training in pedagogy is not a universal requirement for academic staff, but it is becoming more widespread. For example, evidence from the United States (Marcus

2007) indicates that faculty are increasingly expected to refresh their teaching skills and to do their share of lecturing:

Teaching, if it is done well, needs to follow all the criteria of what scholarship really is—just as if you were studying a genome.

Junior academics on first appointment typically lack training to fulfill their roles as educators, yet from day one they are expected to cope with the demands of teaching and facilitating their students' learning. If faculty members were positively encouraged to undertake research into their own teaching, they may not only become better educators but also influence the teaching practices of others—and be better able to enhance its effectiveness.

As Mitchell (2008) has noted, business schools want their programs to be highly rated (whether targeted to undergraduate, postgraduate, full-time, part-time, local, distance, or executive markets). To achieve this desired outcome, business schools must ensure that their faculty have excellent teaching skills, and this applies to new graduates from doctoral programs who are looking for employment within the university sector as well as to more seasoned faculty.

### Education Research Provides a Public Forum

A look at the education articles in old issues of *The Accounting Review* shows that some topics continue to be of interest and continue to be unresolved. Education research can serve as a public forum on those important issues, particularly those involving the basic underlying purposes of accounting education.

In seeking alignment among: (1) university education to obtain a degree in accounting, (2) professional education/training to obtain professional certification, and (3) continuing professional development (in order to retain one's professional certification/license to practice), educators must understand the different characteristics of each phase if effective accounting practitioners are to be the result. In its *Position Statement Number One*, the Accounting Education Change Commission made the profound distinction between the role of the academy (in preparing students to **become** accountants) and the role of professional education/training (in preparing trainees to **be** accountants—AECC 1996.) Complementary distinction needs to be reflected in the underlying pedagogy. In 1916, John Dewey pointed out the difference between education **for** occupation and education **through** occupation, with the latter representing what Fernández-Armesto (2008) has more recently referred to as the challenge of enriching professional education with humanistic values. Accounting educators should recognize these differences and reflect this recognition in their pedagogic practice.

### The Changing Nature of the Educational Landscape

Our overloaded system needs radical revision to cater to the masses. Increasing student numbers, coupled with a broader spectrum of students' abilities and a focus on student-centered learning—which emphasizes education literature dealing with, *inter alia*, active learning and the differences between deep and surface learning (with which most accounting educators are unlikely to be familiar)—creates a zone of discomfort for those educators who have failed to keep up with the contemporary discourse of pedagogy in favor of getting to grips with technology such as PowerPoint, with its dubious consequences for effective teaching and learning (see Waller and Gove 2007). Diversity among one's students impacts on what we teach and how we might best teach it.

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### The General Benefits of Engaging in Research

Beyond the practical benefit that education research provides to those who read it by informing them of effective teaching approaches and practices, research benefits those who conduct it. Research in general makes us into more enquiring individuals, more reflective practitioners, and assists our teaching by making us better scholars. But research does not, in itself, make things any better for our students unless it can be woven into our teaching practice so as to generate similar impacts upon our students. Those who have undertaken pedagogic research are likely to know and understand their students and the latter's learning environment better than those who have not undertaken pedagogic research. As a result, the former are better equipped to impart nonpedagogic scholarship to their students, to make their students into reflective learners, and to help the weaker students achieve their educational goals.

In conclusion, we argue that although education research presents difficult challenges, as accounting academics we need to support such research. The findings of education research are of critical importance to all accounting educators. Thus, education research has a universal applicability that most research streams within accounting cannot claim. We are not arguing for lax standards or shoddy work, but instead claiming that careful attention to what we teach, how we teach it, and how we can accommodate and facilitate students' learning is a most worthy endeavor. Success, via publication, in that endeavor should be recognized, rewarded, and valued on a basis which accords parity of esteem with other branches of accounting scholarship and research.

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