The attitudes and perceptions of South African accounting academics about research

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Abstract

The South African government is restructuring tertiary education, and subsidies to universities that do not build and strengthen their research capacity will be severely restricted. Hence, academics must publish more research.

This study used a questionnaire to gauge the personal opinions and perceptions of and attitudes towards research held by South African Accounting academics. The questionnaire was based on international debates and discourses on Accounting education and research that suggest factors that might affect research production and consumption, and on informal discussions with colleagues in the discipline. Tertiary institutions can use this constructive information to build a research culture and improve research output among these academics, by changing perceptions where needed and empowering Accounting academics to conduct research.

The results indicate that the main limitations to research output are inadequate qualifications and a lack of skills with regard to conducting research (only 10% of the respondents possess a doctoral degree), insufficient time for conducting research, financial factors, a lack of mentorship and departmental support, and difficulty finding research topics. The debate on 'teaching versus research' is also ongoing.

Key words

Accounting education
Attitudes
Chartered accountant (CA)
Perceptions
Practice
Research
Reaching

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1 Historical background

In South Africa, the entrance requirements for becoming a chartered accountant (CA) are set by two professional bodies. The South African Institute of Chartered Accountants (SAICA) sets the requirements for the Certificate in the Theory of Accountancy (CTA), which is required in order to write Part 1 of the Qualifying Examination (QE). Part II of the examination is set by the Public Accountants and Auditors Board (PAAB) (except for the financial management examination in Part II of the QE, which is set by SAICA). In order to write Part II of the QE, candidates must complete Part I successfully, and must have done 18 months of a three-year training contract (SAICA 2005).

Universities provide education up to the level of the CTA, and the CTA programmes are accredited by SAICA. However, not all South African universities have been accredited. This fact has given accredited Accounting departments the leverage they need to obtain a favourable dispensation for their academic staff. So far, academics in the Accounting field were therefore expected to focus primarily on teaching and to ensure a high student pass rate in the QE. The curriculum or syllabus set by SAICA became the curriculum of the honours degrees awarded by the accredited universities, as a low or inadequate pass rate could result in these universities' losing SAICA accreditation. Losing accreditation would result in a loss of future students and also income for the universities.

In order to recruit and retain Accounting academics, the following privileges applied and are still in place at some universities:

> CAs were appointed at a senior lecturer level to compensate for the loss of income involved when they moved from the practice to the academic environment. The academic ranking system was therefore used, not for academic reasons *per se*, but for remuneration purposes.
>
> Promotion policies were adjusted to make promotions to the associate professor and professoral levels possible without requiring the same postgraduate qualifications and publication outputs as those required from academics in other departments/schools/faculties. Competent academics were also promoted in order to retain them and to compensate them financially.
>
> Research output was measured differently and credit was given for textbook contributions, publications in non-accredited journals and conference contributions.

From 1996 this picture began to change, as government started to develop new policies with regard to Higher Education in South Africa (RSA 1997, 2001, 2003a, 2003b, 2004). In the National Plan for Higher Education, a high premium is placed on research output at universities and, in future, universities will also be measured by their research output and will be subsidised accordingly (RSA 2003a, 2003b). The latest policy document on Higher Education, the Higher Education Qualifications Framework (HEQF), is a policy issued under the *Higher Education Act*, No 101 of 1997 (RSA 2004). The draft for discussion released in July 2004 provides a new qualifications framework that should be in line with international practice and should advance the objectives of the National Qualifications Framework (NQF) for registration by the South African Qualifications Authority (SAQA). It is a prerequisite for registration that a qualification has to meet NQF requirements (SAQA 2000).

In terms of the proposed prescribed NQF levels, a bachelor honours degree, which will be at Level 8, will require conducting and reporting research under supervision and it will

be worth at least 60 credits of the 120 minimum credits that have to be obtained. The current SAICA curriculum followed by accredited universities meets the criteria of a bachelor's degree at Level 7, but a 'professional' bachelor's degree may be designed in consultation with a professional body (RSA 2004). Accounting academics will have to prepare themselves to cope with these new expectations with regard to conducting research.

In order to initiate a research culture among Accounting academics in South Africa, the obvious starting point, as used in this study, was to obtain the personal opinions and perceptions of these academics in respect of research, and to ascertain their attitudes to research. This information can then be used to draw up a plan of action to change perceptions where necessary and to empower Accounting academics to conduct research in order for them to take up full academic citizenship.

2 Goals of the research project

The goals of this research project were to provide tertiary institutions with constructive information to assist Accounting academics in improving their research output and to highlight areas that they can focus on to complete research projects. A questionnaire was developed, based on international debates and discourses and informal discussions with colleagues, in order to determine the attitudes and perceptions of South African Accounting academics with regard to research.

3 Theoretical framework

The role of Accounting academics is the subject of vigorous debates in the international arena, and several questions pertinent to Accounting education and research are often asked. These debates and discussions were examined to identify factors that might have an effect on research production and research consumption and to pinpoint trends in these debates.

3.1 *Research production*

There is an ongoing tug-of-war between the expectations of universities and those of the profession, and the academic is the rope in between these two poles. Academics have to juggle their time between teaching (the expectations of the profession) and research (one of the expectations of the university). One of the most debated issues is how academics should divide their time, as time is the most critical factor in research production (Demski & Zimmerman 2000; Mouton 2001; Parker 2005). Demski and Zimmerman (2000) refer to the teaching *versus* research debate, commenting that, in the short term, teaching and research are opposing choices, because there are only 24 hours in a day. An hour spent on teaching cannot be devoted to research. According to Parker (2005), academics are also progressively losing control of their work environment as a result of large increases in teaching and the related administration.

Cooper, Everett and Neu (2005) have investigated the teaching dilemma facing Accounting academics involved in professional training and concluded that these academics take their orders from the Accounting profession. These authors are referring to the situation in the United States, where the profession has largely delegated Accounting training to universities. One consequence of this situation in the United States is that the

AICPA's Uniform Public Examination strongly influences the curriculum at the expense of contextual and critical thinking. Cooper *et al*. (2005) also cite Scott and Tiessen (1994), who disparage students' preoccupation with professional examinations. Doost (1999) lists 34 missing links in Accounting education and describes the Big 6 audit firms and the professional bodies as a dictatorship with an appearance of democracy. Professor Livingston (cited by Doost 1999) comments as follows:

> *The problem is that one group – either the academy or outside – arrogates to itself the prerogative of determining what the university shall teach, how it is to be taught, and by whom. That claim to control is invariably based on a claim to know – with certainty – what is right … The dogmas of "political correctness" whether from the left or right have no place in an institution devoted to pursuing and transmitting knowledge, for those dogmas tend to suppress free inquiry, which is at the heart of a university.*

In an interview, two years after publishing a landmark study on Accounting education in the United States, one of the authors of the study, Steve Albrecht, made the following comment on the rivalry between research and teaching: 'Many of these faculty are more concerned about their research agendas – and probably rightly so since research is rewarded more in academia than is good teaching and curriculum efforts, than they are in making changes to curriculum' (Force 2002). In America, both academics and practitioners have questioned the importance assigned to research in faculty evaluations and have called for an increased emphasis on teaching (Read, Rama & Raghunandan 1998).

CPA Australia believes the balance between teaching and research must be watched closely to ensure that the one does not suffer at the expense of the other (Costigan 2002). Demski and Zimmerman (2000) and Kaplan (1989) argue that teaching activities are not incompatible with research and that, in fact, they complement each other very well.

To conclude the debate, it is important to take note of Kachelmeier's (2002) views that education institutions/universities have to protect their academic integrity and that neither PhD students nor Accounting faculties will succeed at reputable universities without conducting and publishing quality research.

Mouton (2001) is of the opinion that, in order to succeed in research, a researcher has to have a support system both at home and at work. Demski and Zimmerman (2000) concur with this view, and they list support by colleagues as one of the four main contributors to research production and consumption.

Mouton (2001) includes the financial implications of doing research as a practical issue that may become a critical stumbling block. The following question must be asked: Can you afford it? According to Wu and Tong (2004) and Doost (1999), payment for Accounting academics lags far behind the salaries earned by Accountants in practice; thus the financial reward system for research output has to be taken into account when evaluating South African Accounting academics' perceptions and attitudes regarding research. One also has to remember that time is money. However, in a study conducted by Bonner and Sprinkle (2002) on the effects of monetary incentives on effort and task performance, they found that the lack of requisite skills attenuates the effort-performance relation and the incentive-effort relation. It therefore follows that Accounting academics must first have the requisite research skills before a reward system will have an impact on research productivity.

Mouton (2001) lists a number of factors that can be associated with the non-completion of postgraduate studies, namely poor planning and management, methodological

difficulties related to inadequate knowledge of research methodologies and poor or inappropriate levels of research skills, a lack of scientific writing skills, isolation, personal problems and inadequate supervision. These factors would also seem to be applicable to Accounting research output or the lack of it in South Africa.

Another dilemma facing Accounting academics with a professional background is that they often only come into contact with research methodology when they start to work toward a master's or doctoral degree. The current SAICA syllabus does not require any research skills to be learnt, and accredited universities in South Africa therefore do not include research in the honours degree curriculum. A comparative study undertaken by McChlery and Visser (2004), shows that the United Kingdom includes research methods in the curriculum as an optional subject for the bachelor's degree in Accounting and that students there have to complete a compulsory dissertation in order to be awarded an honours degree. The United Kingdom sets an example to South Africa, and its practices shows that it is possible to meet the requirements set by the HEQF. (A debate as to whether or not South Africa should follow the United Kingdom route falls beyond the scope of this article.)

The AICPA's Board of Examiners has identified the skills needed by entry-level CPAs and these include research. These skills will be tested in the new computerised CPA examination introduced in the United States in 2004 (Van Alst & Ledbetter 2003). References to research imply that research entails finding data on databases and using secondary data to develop judgement on certain issues. It does not refer to research methodology, which relates to scientific enquiry. Although the United States approach is a step in the right direction, professional training cannot claim that it supports scientific enquiry into problems.

3.2 *Research consumption*

In Albrecht and Sack's (2000) groundbreaking study of the status of Accounting education in the United States, academics and practitioners were asked to rank 22 skills according to the time that they thought should be spent in class developing them. Academics ranked research at number 18 and practitioners ranked it at number 19, clearly indicating their shared view that time spent in class on developing research skills of students should be limited.

Mathews and Taylor (1998) are of the opinion that researchers and consultants both have to answer the same questions before they start their research, namely: What do you want to or have to research? Why is it important? How and when are you going to do the research? What resources do you need? These authors' argument strengthens the view that research is not merely an academic issue, but has value in practice.

Neveling (2004) agrees with this principle, and states that, apart from simply meeting the demands of academia, research provides practical skills that are crucial for succeeding in the business world. Neveling (2004) quotes Frank Howitz, the director of the University of Cape Town's Graduate School of Business: 'Research is a discipline that develops the ability to think deeply and thoroughly. In the business world the ability to think laterally and independently is crucial when working on new projects or putting together reports.'

A study undertaken by Sterling (1973) more than 30 years ago highlighted the difference between Accounting research and its effect on education, and the practice in other

disciplines. He found that Accounting research was an isolated activity. In other disciplines, the relationship between research (R), education (E) and practice (P) is R(x) ➔ E(x) ➔ P(x). Thus research provides the input for education, which in turn provides the input for practice. By contrast, in Accounting, the relationship is P(x) ➔ E(x) ➔ P(x). Practice is taught to students, who in turn practise what they have been taught, with no interference by or reference to research, the status of which prohibits progress. Inanga and Schneider (2005) refer to the above study and they conclude that Sterling's findings in 1973 are still relevant today.

Strait and Bull (1992) and Nearon (2002) question the contribution that Accounting research makes to the broad field of Accounting and practice. Strait and Bull (1992) criticise those journals that value rigour in research (mathematical models plus complex statistical testing) over the relevance of the subject matter to accountants in CPA firms or businesses. They argue that practice-oriented journals, such as the *Journal of Accountancy*, also make research contributions, although these are not acknowledged in the few select scholarly journals. Nearon (2002) advocates basic research that seeks to find practical applications within a shorter time frame.

Diamond (2005) asks about the relevance of Accounting research, whether the Accounting profession and/or regulators are receptive to academic research and whether their research findings change the practice. According to Diamond (2005) and to Inanga and Schneider (2005), Accounting research should be made more accessible. Cooper *et al.* (2005) argue that research results should be repackaged to have an impact on the practice and on the regulators.

In their study, Inanga and Schneider (2005) conclude that Accounting research adds little or no value to the practice, because there is a lack of theory and a lack of communication, and they state that Accounting research is 'inadequately related to practitioner and user needs because of [a] lack of meaningful and constructive communication between and among researchers, practitioners and users'.

3.3 *Summary*

It is clear from the above views that research production and consumption are influenced by many interrelated factors, including

- the availability of time to do both research and teaching (the time spent on teaching is in turn influenced by the curriculum set by the profession);
- financial implications or rewards;
- support systems, including supervision and mentoring systems;
- research skills, which include knowledge of research methodologies, data management and interpretation skills, and scientific writing skills; and
- the perception of the contribution research makes.

4 Defining concepts

For the purposes of this article, the concepts 'attitude' and 'perception' need clarification, as these concepts have different meanings for different people.

An **attitude** is an evaluative response, usually contrasted with simple belief by its more direct connection with motivation and behaviour. An attitude is a state the essence of which is contentment or active discontentment with some way the world is, rather than a simple cognition of the way the world is (Blackburn 1996).

According to Merleau-Ponty (1962), **perception** is thought about perceiving and is not in the same category as the synthesis represented by judgements, acts or predications. It is not a science of the world, it is not even an act, a deliberate taking up of a position; it is the background from which all acts stand out, and is presupposed by them. Perception is the extraction and use of information about one's environment (exteroception) (Audi 1999).

5 Research design and method

This is a descriptive study in which a questionnaire was used to test South African Accounting academics' perceptions of and attitudes to research. In order to design the questionnaire, informal interviews were conducted with five academics to obtain their personal perceptions of and attitudes to research. The most important issues raised by these academics were that Accounting research does not make a contribution to practice and that research does not enhance the quality of teaching; they also mentioned factors that may influence research outputs and practical matters such as inadequate research skills, a lack of time to conduct research, a lack of support systems and the limited financial rewards associated with research.

Based on the information and viewpoints gathered from these interviews, as well as the literature review, a preliminary questionnaire was compiled using a Likert-type scale. A pilot study was performed, involving 12 Accounting academics from two different institutions[1] to ensure content validity.

On the basis of the results obtained from the pilot study, a final questionnaire was developed, which was codified by the Institute for Curriculum and Learning Development (ICLD) at the University of South Africa. All the heads of departments or schools involved in the study were contacted in order to ensure sufficient control over the data collection process. The final questionnaires were then sent to a dedicated person at each of the departments or schools, who in turn controlled the distribution of the questionnaires to all Accounting academics at every SAICA-accredited university in South Africa. A response rate of 56 per cent was obtained.

Question 14 of the questionnaire deals with the perceptions and attitudes held by Accounting academics with regard to research and these are dealt with in this article. Question 14 obtained a reliability coefficient (Cronbach alfa-coefficient) of 0.742. The alpha coefficient assesses the internal consistency or homogeneity of the measure (Dominowski 1980). The coefficient that was obtained can be described as fairly good for the perceptions and attitudes scale in Question 14 (see Dominowski 1980:260).

The data was captured by an independent third party, after which a specialist at the ICLD did the data processing. Inconsistencies in the results were investigated and verified in order to ensure the credibility of the data.

1 Accounting academics from every rank, undergraduate and graduate studies, and representing all the different academic qualifications were included in the pilot study.

6 Results

The results are presented in the following order: a discussion of the population, the profile of the participants, and a discussion of the attitudes and/or perceptions held by Accounting academics with regard to research.

6.1 *Population*

261 Respondents completed the questionnaire; representing 56 per cent of the total number of full-time Accounting academics employed by the 12 SAICA-accredited institutions in South Africa.

Table 1 Details of the various academic institutions and their contribution to the study

University	Number of respondents that participated in the study	Response rate of the individual institution %	Percentage contribution to the total number of respondents
Nelson Mandela Metropolitan University	17	77	6.51
Rhodes University	7	54	2.68
University of Cape Town	15	60	5.75
University of Johannesburg	27	90	10.34
University of KwaZulu-Natal[2]	8	27	3.07
North-West University	17	71	6.51
University of Pretoria	38	69	14.56
University of South Africa	90	53	34.49
University of Stellenbosch	16	36	6.13
University of Free State	11	55	4.21
University of Western Cape	7	88	2.68
University of the Witwatersrand[3]	8	16	3.07
Total	**261**		**100**

6.2 *Profile of participants*

The majority (70%) of the academics who responded are chartered accountants. The survey reflects the views of males and females (49.6% of the respondents were male and 50.4% were female). Table 2 sets out the profile of the respondents (including contributors to accredited journals for the 10-year period from 1995 to 2004).

2 Owing to a merger, the University of KwaZulu-Natal (previously three separate universities) is spread over three campuses. This may have influenced the response rate.

3 There was a misunderstanding between the person who agreed to control the questionnaires and the authors. This accounts for the low response rate, as limited time was allowed after the deadline to distribute and gather the questionnaires.

Table 2 Rank, qualifications and publications in an accredited national journal

Rank	Number of respondents	Number of academics that have published an accredited article	Academics with a master's degree	Academics with a doctorate
Lecturer	57	3	12	-
Senior lecturer	125	18	41	3
Associate professor	45	26	36	3
Professor[4]	34	22	13	19
Total	**261**	**69**	**102**	**25**

Only 10 per cent of the respondents possess a doctorate and 39 per cent a master's degree, while 51 per cent of the respondents do not have either a master's or a doctoral degree. Of the respondents, 68 have a master's degree consisting of course work and a mini dissertation, and 34 have a research master's degree. All nationally accredited journals require research papers to contribute to knowledge in the field. According to Mouton (2001), a master's degree signifies that the holder has completed an independent piece of research and has mastered the craft of research and scholarship, whereas a doctorate shows that the holder is able to contribute to the existing body of knowledge. It therefore follows that academics with doctorates are capable of publishing in locally accredited journals, whereas the same research productivity or output cannot automatically be expected from an educator with a master's degree.

If universities in South Africa want to increase their research outputs, then serious attention should be given to motivating and empowering academics to further their studies in order to obtain a doctorate. Support systems should be in place to address the needs or lack of skills of those academics who are committed to research. Universities will have to accept that output will not increase dramatically overnight; setting unrealistic targets to increase subsidised research output might have the opposite effect. Realistic attainable goals for research should be set and measured against actual outcomes.

6.3 *Attitudes and/or perceptions of Accounting academics regarding research*

The remainder of the article comments on Question 14 of the circulated questionnaire. The aim of this question was to test the opinions of the participating Accounting academics on research, and each question was related to a specific aspect of research.

The following Likert-type scale was used to test respondents' opinions: 1: Strongly disagree (SD); 2: Disagree (D); 3: Neutral / indifferent (N/I); 4: Agree (A); 5: Strongly agree (SA) and 6: Not applicable (N/A).

The different statements have been grouped under relevant headings to facilitate a sensible flow in the comments provided. The original statement numbers, as reflected in the questionnaire, are indicated in brackets after each statement. To facilitate the interpretation process, opinions relating to 'strongly disagree' and 'disagree', and 'strongly agree' and 'agree', have been grouped together. Respondents who indicated 'not applicable' have been excluded from the tables below.

4 It was interesting to note that 15 of these full Accounting professors do not possess doctorates; further investigation also indicated that only 22 full professors had produced accredited publications.

Table 3 Time

Statements		SD/D (%)	N/I (%)	A/SA (%)	Total (%)
(a)	I do have sufficient time to do research (Q4).	73	11	16	100
(b)	My supervisors allow for adequate research time in my annual work programme (Q34).	59	18	23	100
(c)	The possibility that an article may not be accepted for publication, does not impact on my attitude towards research (Q22).	46	21	33	100

The overwhelming majority of the respondents indicated that they do not have enough time to do research (73%) and that adequate research time is not planned into their annual work programme. This can be linked to the emphasis that the departments place on teaching, owing to the fact that outputs are measured on the basis of the results obtained in the QE for prospective CAs. It is also clear from the above response that the growing importance placed on research by the government (RSA 2001) has not filtered through to the individual Accounting departments and schools. It also appears that time is a large constraint preventing Accounting academics in South Africa from doing research. If there is limited time available to devote to research, it is understandable that the strict acceptance procedures followed by accredited journals may be another major factor prohibiting respondents from doing research for publication in accredited journals.

Table 4 Teaching versus research

Statements		SD/D (%)	N/I (%)	A/SA (%)	Total (%)
(a)	I am more interested in doing research than in participating in teaching activities (Q1).				
	Total respondents	62	20	18	100
	Respondents with a doctorate	28	36	36	100
	Respondents with a master's	54	24	22	100
	Respondents with other qualifications	73	14	13	100
(b)	I am of the opinion that an academic's main responsibility lies with teaching students and not with research (Q21).	25	18	57	100
	Respondents with a doctorate	44	20	36	100
	Respondents with a master's	29	23	48	100
	Respondents with other qualifications	18	14	68	100
(c)	I believe that master's or doctoral studies contribute to becoming a better lecturer (Q25).	33	16	51	100
	Respondents with a doctorate	4	20	76	100
	Respondents with a master's	29	15	56	100
	Respondents with other qualifications	40	16	44	100
(d)	I believe that research makes you a better lecturer (Q26).	33	13	54	100
	Respondents with a doctorate	4	12	84	100
	Respondents with a master's	29	12	59	100
	Respondents with other qualifications	41	14	45	100

continued

Statements		SD/D (%)	N/I (%)	A/SA (%)	Total (%)
(e)	I believe that being a promoter of master's or doctoral students enhances my research outputs (Q29).	8	28	64	100
	Respondents with a doctorate	12	8	80	100
	Respondents with a master's	7	25	68	100
	Respondents with other qualifications	8	36	56	100
(f)	The years I have spent as an academic have had a positive effect on my ability to do research (Q30).	25	22	53	100
	Respondents with a doctorate	0	16	84	100
	Respondents with a master's	25	21	54	100
	Respondents with other qualifications	29	23	48	100

It is important to note the pattern between the perceptions and the qualifications of the respondents regarding the relative importance of research. Respondents with a higher qualification show a more positive attitude towards research and agree with the view of Demski and Zimmerman (2000) that teaching and research complement each other. Ten per cent of the respondents possess a doctoral degree, 39 per cent have a master's degree and 51 per cent of the respondents do not possess either a master's or a doctoral degree. The response to Statements (a) (testing own preference) and b) (testing perception of the outside world) agrees with the findings in the literature (Strait & Bull 1992), showing that the majority of academics prefer teaching activities to research. A total of 18 per cent (36% of those with doctorates) prefer research to teaching while 25 per cent (44% of those with doctorates) are of the opinion that teaching is not an academic's main responsibility.

Demski and Zimmerman (2000) would be pleased to see the response to statements (c) and (d), in that only 33 per cent (4% of academics with doctorates) disagree or strongly disagree that further studies make a person a better lecturer and 33 per cent (4% of academics with doctorates) disagree or strongly disagree that teaching and research complement each other.

Table 5 Perceptions regarding professional training

Statements		SD/D (%)	N/I (%)	A/SA (%)	Total (%)
a)	CA training prepared me to carry out research (Q11).	89	5	6	100
b)	I believe that a research component should be compulsory during your Honours/CTA studies (Q27).	35	17	48	100

Respondents with a CA qualification (183 or 70% of the respondents have a CA(SA) qualification only, and their opinions are reflected in Statement (a)) are almost unanimous in their agreement that their training did not prepare them to carry out research. The majority of respondents are also of the opinion that a research component should be added to the final year of study before candidates qualify to take their final examinations to be able to register as CAs, which may be an indication that Accounting academics hold the same view as Neveling (2004).

The view expressed by South African Accounting academics to Statement (b) is in striking contradiction to the results of the study performed by Albrecht and Sack (2000), who found that academics did not feel that much time should be spent in class developing research skills. It is interesting to note that of respondents with a CA(SA) qualification, only 43 per cent indicated that they are in favour of a research component being added to the final year of study (with 39% not in favour). A total of 61 per cent of respondents

without a CA(SA) qualification were in favour of a research component's being added to the final year of study, with only 26 per cent against the inclusion of a research component.

Table 6 Financial implications

Statements		SD/D (%)	N/I (%)	A/SA (%)	Total (%)
(a)	There are sufficient personal financial benefits linked with research (Q39).	66	22	12	100
(b)	My financial responsibilities towards my family make research not worthwhile (Q23).	19	28	53	100
(c)	The fact that outside work is not permitted in the absence of research outputs motivates me to do more research (Q.31).	55	30	15	100
(d)	I have a conflict of interests between my outside work and my research (Q32).	46	31	23	100

The majority (66%) of respondents feel that research is not worthwhile, owing to the fact that there are inadequate personal financial benefits linked to research. No fewer than 53 per cent of respondents are also of the opinion that owing to their financial responsibilities to their families, research is not financially rewarding. This is mainly because payment for Accounting academics lags far behind what CAs earn when they are in practice (Doost 1999; Wu & Tong 2004). Outside work appears not to have such a strong impact on research outputs (or the lack thereof) as was expected.

Table 7 Support systems

Statements		SD/D (%)	N/I (%)	A/SA (%)	Total (%)
(a)	I have access to a dedicated mentor who is willing to help me (Q16).	55	18	27	100
(b)	My colleagues support me in my research endeavours (Q14).	38	30	32	100
(c)	My department has an excellent support system to enhance research output (Q13).	51	22	27	100
(d)	My university has an excellent support system to enhance research output (Q12).	44	26	30	100
(e)	I have a support system at home allowing me to do research (Q15).	51	19	30	100
(f)	My family responsibilities do not have a negative impact on my research output (Q20).	48	17	35	100

If statements (a) to (d) relating to support systems at the different academic institutions are analysed, it appears that the majority of respondents have the perception that these support systems are inadequate, with all of the relating questions tending towards the negative. The main problems appear to be, firstly, a lack of mentorship, and secondly, a lack of support for research endeavours from the different Accounting departments. The lack of mentorship might be linked to the fact that only 10 per cent of respondents have a doctorate. The fact that these departments are evaluated by students and practitioners alike on the basis of the results obtained in the QE could be linked to the lack of departmental support felt by the majority of respondents.

Statements (e) and (f) both indicate that the majority of respondents feel that they have inadequate support systems at home and this discourages them from doing research and that their family responsibilities have a negative impact on their research output.

Table 8 Research skills

	Statements	SD/D (%)	N/I (%)	A/SA (%)	Total (%)
(a)	I do not know where to start with my research (Q5).	47	14	39	100
	Respondents with a doctorate	87	13	0	100
	Respondents with a master's	56	16	28	100
	Respondents with other qualifications	34	12	54	100
(b)	I know how to follow the research process (Q6).	30	13	57	100
	Respondents with a doctorate	12	4	84	100
	Respondents with a master's	19	10	71	100
	Respondents with other qualifications	41	17	42	100
(c)	It is easy to find a suitable research topic (Q7).	61	10	29	100
	Respondents with a doctorate	44	8	48	100
	Respondents with a master's	52	11	37	100
	Respondents with other qualifications	71	11	18	100
(d)	I know how to obtain research data (Q9).	24	16	60	100
	Respondents with a doctorate	0	12	88	100
	Respondents with a master's	12	10	78	100
	Respondents with other qualifications	37	20	43	100
(e)	I know how to control data for research purposes (Q10).	41	19	40	100
	Respondents with a doctorate	8	8	84	100
	Respondents with a master's	31	20	49	100
	Respondents with other qualifications	52	21	27	100
(f)	The fact that I am a specialist in my study field (e.g. tax, auditing, etc.) enhances my ability to do research (Q33).	13	19	68	100
	Respondents with a doctorate	8	8	84	100
	Respondents with a master's	17	14	69	100
	Respondents with other qualifications	11	24	65	100
(g)	I do a lot of subject-related reading in order to improve my knowledge and understanding of my subject field (Q35).	8	14	78	100
	Respondents with a doctorate	0	20	80	100
	Respondents with a master's	9	13	78	100
	Respondents with other qualifications	9	15	76	100
(h)	I do a lot of additional reading, which is not subject-related, in order to improve my knowledge and understanding of the world and my speciality area (Q36).	19	25	56	100
	Respondents with a doctorate	8	13	79	100
	Respondents with a master's	20	32	48	100
	Respondents with other qualifications	21	20	59	100
(i)	Attending a formal research methodology course could enhance the quality of research (Q8).	6	15	79	100
	Respondents with a doctorate	8	12	80	100
	Respondents with a master's	3	19	78	100
	Respondents with other qualifications	8	12	80	100

continued

Statements (cont)		SD/D (%)	N/I (%)	A/SA (%)	Total (%)
(j)	Good writing and communication skills will enhance research output (Q17).	0	7	93	100
	Respondents with a doctorate	0	8	92	100
	Respondents with a master's	1	7	92	100
	Respondents with other qualifications	0	4	96	100
(k)	I have the necessary creative skills to make me a good researcher (Q18).	17	24	59	100
	Respondents with a doctorate	16	20	64	100
	Respondents with a master's	14	23	63	100
	Respondents with other qualifications	21	23	56	100
(l)	I have access to research training programmes at my tertiary institution (Q19).	9	18	73	100
	Respondents with a doctorate	4	12	84	100
	Respondents with a master's	12	19	69	100
	Respondents with other qualifications	8	17	75	100
(m)	I believe that my interest in a specific academic field enhances my ability to do research (Q28).	5	12	83	100
	Respondents with a doctorate	4	8	88	100
	Respondents with a master's	3	10	87	100
	Respondents with other qualifications	8	11	81	100

Table 8 shows the results on perceptions that research skills are acquired when people further their studies. Again a pattern is noted in terms of the perceptions of research skills and the qualifications of the respondents. Respondents with a higher qualification have a more positive perception of their research skills (refer to Statements (a) to (f)). Based on the opinions of the respondents on the statements relating to the research process, the majority of the respondents with a master's degree or doctorate feel empowered as far as the research process is concerned. This includes an understanding of the importance of research methodology, good writing and communication skills, as well as the importance of subject-related and additional reading for research purposes. The majority of respondents also express the opinion in response to Statement (k) that they possess the necessary creative skills to be a good researcher. A majority of 73 per cent of the respondents also have access to research training programmes at their academic institutions (Statement (l)), but it is uncertain whether these facilities are in fact utilised. A total of 68 per cent of the respondents concur with the authors' view and that of Bell, Frecka and Solomon (1993) that, in order to be a competent researcher, one first needs to be a specialist in one's own field of study (Statement (f)).

The main problem with the research process appears to be finding a suitable research topic, as indicated by the results in response to Statement (c). This appears to contradict the results obtained from Statements (g) and (h), where the majority of the respondents indicated that they are avid readers, especially since reading is profoundly stimulating and helps to calibrate one's own thinking (Demski & Zimmerman 2000).

Table 9 Perceptions of the value of research

Statements		SD/D (%)	N/I (%)	A/SA (%)	Total (%)
(a)	Research in the Accountancy field makes a practical contribution (Q2).	27	23	50	100
(b)	Research in the Accountancy field makes an academic contribution (Q3).	10	15	75	100
(c)	I believe that research will enhance my opportunity to be promoted (Q24).	12	5	83	100

If the opinions of respondents on Statements (a) and (b) are analysed, it is clear that South African Accounting academics agree with their overseas counterparts (Cooper *et al*. 2005; Diamond 2005; Inanga & Schneider 2005; Nearon 2002; Sterling 1973; Strait & Bull 1992), as 50 per cent of respondents (increasing to 64% if only the opinions of respondents with a doctorate are reflected) are of the opinion that research makes a practical contribution and 75 per cent are of the opinion that it makes an academic contribution. It is clear that our colleagues have a positive attitude towards the importance of research, for both education and practice.

It is clear from the responses to Statement (c) that Accounting departments and schools are also starting to feel the pressure of promotion based on research output.

7 Conclusions and recommendations

The following factors relating to research production and consumption were noted in the international debates and discourses relating to research and teaching:

the time academics have to spend on teaching is influenced by the curriculum set by the profession and it has a negative impact on the time available for conducting research (an hour spent on teaching is an hour that cannot be devoted to research);

universities care more about their research agendas than teaching, as the reward system favours research output rather than good teaching;

there should be a balance between the time that is devoted to research and the time that is spent teaching – the one should not suffer at the expense of the other; and

Accounting research should become more accessible so as to have an impact on the practice and the regulators.

Mouton (2001) lists factors associated with the non-completion of postgraduate studies, namely poor planning and management, methodological difficulties related to inadequate knowledge of research methodologies and poor or inappropriate levels of research skills, a lack of scientific writing skills, isolation, personal problems and inadequate supervision. The authors of this article maintain that these factors also apply to Accounting research output or a lack of it in South Africa.

The respondents overwhelmingly indicated that they do not have enough time to do research (73%) and that adequate research time is not planned into their annual work programme. The majority (66%) of the respondents feel that research is not worthwhile, because the personal financial benefits linked to research are inadequate. A total of 53 per cent of the respondents are also of the opinion that, due to their financial responsibilities to their families, research is not financially rewarding. The lack of mentorship and the lack of

support for research endeavours from the different Accounting departments were also mentioned by the respondents as having a negative impact on research.

To improve research output, universities should take note of the time constraints and the financial issues raised by the respondents. The implementation of a mentor support system is vital to the future success of Accounting departments in the academic milieu. If universities in South Africa want to increase the research outputs of Accounting departments, then serious attention should be given to motivating and empowering Accounting academics to further their studies in order to obtain a doctorate. This research brought to light the fact that only ten per cent of the respondents possess a doctorate and only 39 per cent have a master's degree, and that 51 per cent of the respondents do not possess either a master's or a doctoral degree.

A clear pattern emerged, showing a link between the qualifications of the respondents and their perceptions regarding the relative importance of research, and the perception of their research skills. Respondents with a higher qualification show a more positive attitude towards research and have a positive perception of their research skills.

Research output in the Accounting faculties/schools/departments is low and universities should accept that output will not increase dramatically overnight. Bearing the goal of increasing output in mind, it is important to realise that setting unrealistic targets for subsidised research output might have the opposite effect. Realistic, attainable goals should be set for research and the goals should be measured against the actual outcomes.

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