Full Length Research Paper

Accounting academics vs. academic writing: The battle of the pen

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Accounting academics in South Africa are now, more than ever before, defined not only as lecturers but as scientists who engage in scholarly activities; in research. It is general knowledge that accredited academic publications can only be possible after researches have been conducted. These publications are sometimes taken into consideration during promotion of these academics. Despite the importance and “push” to do research, many accounting academics in South Africa do not take this into consideration. This paper endeavoured to identify the research-related needs of accounting academics in South African universities. This was achieved through a survey (questionnaires and non-structured interview techniques) that was done mainly through the use of e-mail to all accounting academics in South Africa (a census) and some telephone communication. The findings show that accounting academics are aware of the importance of doing research but are in dire need of research training at different levels and stages. They need to further their postgraduate qualifications thereby creating an avenue for them to do research. The study indicates that accounting departments at some institutions have already started some interventions like research writing workshops and mentoring to bridge these research capacity-building needs. Out of all the research needs, mentoring and finding suitable research topics are the major ones.

Key words: Accounting research, accounting academics, national research foundation, accounting profession, South Africa, accounting qualification, South African institute of chartered accountants (SAICA), Southern African accounting association (SAAA).

INTRODUCTION

The importance of research in the academia cannot be over-emphasized as this is the medium through which new ideas are discovered and sometimes old ideas are reworked and improved. The accounting academics and accounting profession also value the importance of research. These are evident in the thrust in getting accounting academics to engage in scholarly activities and the evolvement of the statements of the International Financial Reporting Standards (IFRS). Despite the initiatives and directives for accounting academics to do research, a lot still needs to be done in terms of capacity building of these academics on the prowess of “doing science”. Unlike some other faculties and disciplines that are research-oriented by nature, the accounting discipline, in particular, does not necessitate skills like experiments and extensive report writing in its curriculum. This factor, among others, may tend to be detrimental to the level of exposure that accounting academics have in the art and science of doing research. This is also indicated in the few National Research Foundation’s (NRF) rated researchers in the accounting discipline when compared to some other disciplines; especially the basic and applied sciences. According to NRF 2007 reports, out of

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the 1,753 rated researchers, only 68 (representing 4%) are from economics, management, administration and accounting combined (NRF, 2007:9-13). This 4% represents rated researchers from few universities – University of Stellenbosch (14); University of Pretoria (12); University of Cape Town (12); and Nelson Mandela Metropolitan University (7); the remaining 23 rated researchers spread over the other universities.

The accounting curriculum entails an enormous amount of teaching, coupled with the pressure on accounting academics to "produce" enough accountants for the labour market. These put more pressure on the accounting academics to fulfil all the core functions – teaching, research and community engagement. Notwithstanding the time constraints that may be a major factor impeding engagement in scholarly activities, the possibility of lack of capacity to do research cannot be ruled out as one of the factors deterring accounting academics from engaging in research. The objective of this paper is to present findings on identified factors that may be contributing to lack of research among accounting academics and identify possible solutions – based on the responses of accounting academics themselves.

Problem statement and research questions

Much pressure, more than ever before, is on accounting lecturers to engage in scholarly activities. At the same time, studies have shown that many of these lecturers are not equipped with the necessary training to engage in such activities. Coetzee (2010) pointed out that accounting research is lacking well-trained researchers and, among others, this results into few peer-reviewed papers in accredited journals coming from the discipline. Other studies and perceptions are that the lecturing workload is enormous and therefore leaves little time for research engagement. It is believed that identifying the research needs of accounting academics will shed more light into the major areas that require attention in order for more accounting lecturers to engage in research and other scholarly activities. Therefore, the problem statement may be concisely stated as follows:

Accounting academics are not doing research because they lack the necessary capacity to do research and/or there are other factors encumbering the fostering of research in the accounting academia.

Having stated the research problem, the next logical stage will be to try and find out what the capacity-building needs or the impeding factors are. The following question is the underlying thesis for this paper:

i. What are the research skills needs of accounting academics in South Africa and what factors may encourage research engagement?

It implies that the objective of this paper is to identify the necessary research skills needed by accounting academics so as to spur them into doing research; and also to identify other possible factors that may lead to the fostering of accounting research in South African universities. The following section looks at the “fit” of this study having identified some studies that have been done on this topic and indicated the gap (Badenhorst, 2010).

Conceptual framework

Apart from awareness of the importance of engaging in research, are academics in the accounting fields doing research or are they having constraints to this effect? The assumption here is that there are different factors that may advance positive disposition toward doing research. Some of these factors are illustrated in Figure 1.

Many studies have been done on academic writing, publishing and the emphasis on scholarly activities of academics. In spite of the place of research in academics, some sentiments have been expressed about overemphasis on publication in “top-rated” journals, overburdening of academics, unrealistic publication requirements from journal publishers, lack of capacity to do research, lack of importance of publications to the immediate environment, just to mention some (Adler and Harzing, 2009; Coetsee, 2010; Leong and Leung, 2004; Leung, 2007; McGahan, 2007; Chan et al., 2006; Deem, 2006). In the same light, and particularly focused on the research capacity-building needs of accounting academics, this study attempts to find out what needs to be done.

Having discussed the framework in which this research was conducted, this paper reviews literature and delves into some related studies on research needs and other matters pertaining to academic researches and publications.
Publications

The publish or perish trend is not peculiar to South African academics; in fact it is a common phenomena in the academic world and receiving vast attention in terms of discourse. The ultimate objective of doing research should be the dissemination of the findings. The common perception is that the distribution of such findings should be via accredited journals; to the extent that publication of articles has become a major aspect of quality management in many universities.

It is common knowledge that universities receive subsidies from the Department of Education (DoE) for, among other scholarly activities, articles published in accredited journals. Research produced by universities is measured by the number of journal articles, chapters in books, books and conference papers its academics publish annually in approved local and international publications (Govender, 2011).

However, it takes two years for the DoE to finalize and pay out; that is, subsidies for publications in 2011 will be paid out in 2013. In 2011, an audit commissioned by the DoE indicated that a combined amount of R 1.2 billion was due to the 23 institutions in South Africa; for researches conducted and published in 2009 (Govender, 2011). An additional amount of R 1 billion will be paid to universities with master's and doctoral students involved in research and who graduated in 2009. The audit also showed that 60% of the researches were by five top universities (University of Cape Town, University of the Witwatersrand, University of Pretoria, University of Stellenbosch, and University of KwaZuluNatal), while eight others (including Walter Sisulu University, University of Venda, University of Limpopo, University of Zululand and Durban University of Technology) produced only 3.8% of the total output. Some other institutions showed stagnancy while some showed a gradual decline (Govender, 2011). This is perhaps what Nieuwoudt and Wilcocks (2005) referred to when they noted that the top universities were traditional universities and Historically White Institutions (HWI) while those that underperformed or at the bottom of the list were Historically Black Institutions (HBI's) and Universities of Technology (UOT's). It appears that the ripple effect of the past legislation of segregation is yet to be neutralized.

To further buttress the afore observation, the audit referred to earlier pointed out that the top institutions have a good track record in terms of research, while others focus on teaching. Generally, academics at the universities of technology focus on teaching; and also need to better their academic qualifications. Not surprising therefore that not even one university of technology is part of the top 5 research excellence universities (Govender, 2011). Indications are that the caliber and qualifications of academics were key drivers in the volume of research produced in their institutions. The institutions which fared poorly in researches do not have many staff with doctoral and master's degrees (Govender, 2011: 23). The DoE audit showed that: “While 549 staff members at UCT had doctorates and 298 master's degrees, according to the department, Mangosuthu University of Technology had five doctorates and 54 master's degrees”.

A study conducted to review the status of European publishing in high-impact Information System journals showed a disappointing record. Despite popular explanations to this state of affairs, Lyytinen et al. (2007: 317) found them neither credible nor useful for improving the status quo. They however proposed several constructive reasons for the finding; including 1) the lack of appreciation of the article genre, 2) weak publishing cultures, 3) inadequate Ph.D. preparation for article publishing, 4) weak reviewing practices, 5) poor command of research methods, 6) poorer understanding of the reviewing protocols, and 7) institutional shaping of research funding in Europe. This study focuses on the accounting academics and also pays more attention on the research capacity-building needs of these academics.

Singh et al. (2007) investigated the appropriateness of using publication of an article in a top management journal as a proxy for its quality and they concluded with a recommendation that research in the management discipline will be well served by efforts to evaluate each article on its own merits rather than abdicate this responsibility by using journal ranking as a proxy for quality.

Similarly, in an explorative study that looks at the issues of low acceptance rates of submitted research papers and an increasingly lengthy publication process, Moizer (2008: 285) and Armstrong (2006) found out that acceptance rates for top quality journals sometimes hover around the 10% mark. Consequently, Moizer (2008) suggest that it is either too many authors are submitting substandard articles or too many reviewers are setting unrealistically high hurdles over which authors have to jump. To meet the demands of the “publish or perish” trend, East Asian academics set their eyes on the best management journals in the West (Leung, 2007). The warning here is that the adoption of the Western approach (publishing overseas) may eventually prevail as academics following the local approach (publishing in local journals) will be marginalized. However, as stated by Leung (2007), the advantage is that a focus on Western top management journals has improved the conceptual and methodological rigors of East Asian research.

Research interventions

Other popular interventions to foster research are conferences and workshops aimed at sharpening the research skills of junior faculty members and postgraduate students. Despite this fact, the intervention does not materialize because there are sometimes funding constraints and “no presentation, no attendance”
policies in many institutions. Probably due to inadequate budget allocation towards conference attendances or for some other reasons, up-coming researchers and faculty members are not allowed (sponsored) to attend conferences if they are not going to do some form of presentation. These constraints defeat the objectives of such workshops geared towards imparting research skills. Moizer (2009) notes further:

A common feature of most university funding of attendance at an overseas conference is that the applicant for funding must present a paper at the conference; no presentation, no funding. Clearly, this creates an unwelcome set of imperatives. Organizers of conferences know that in order for the conference to be a financial success, they must attract a lot of academics. However, in order for an academic to be able to afford the conference fees and travel and accommodation costs, the academic has to be allowed to present his or her research in order to receive funding and therefore to come at all. Hence, the large conferences attracting a multi-national attendance have to have a large number of parallel sessions with each author allowed only a modest amount of time to present the results.

Accordingly, papers presented at conferences may not meet the stringent requirements of article publication. Notwithstanding, junior academics (researchers) should be availed the opportunities to attend and “have a feel” of what “doing science” entails.

Another important detriment to accounting research is availability of research topics. In the textbook on writing for academic journal, Murray (2009) referred to “genre of discipline” and “tribal response” as terms that came up in a quest for academics to have cross-discipline research. Murray indicated that some academics are so invested in the distinctiveness of their discipline to the extent that they are of the opinion that they can learn nothing from others; there are no commonalities; and trying to find a “common ground” is a waste of time. Murray eventually recommends that, despite the importance of focusing on the genre of discipline, it is equally important to learn about the genre form available to all disciplines.

Inferably, the “line of duty” in accounting academics – that is, lecturing and marks administration create enough background for research topics. Sometimes the general rule of vigorous study before coming up with a topic and/or writing is not always the feasible option. Murray (2009) explains this as an approach where topics are not sought after in the literature, but to start with what is already known; developing research topics from familiar subjects based on the already existing body of knowledge and experience.

METHODOLOGY

This is an empirical study that uses a combined approach of qualitative and quantitative methods. It was important to employ both qualitative and quantitative methods so that the responses to the questionnaire, which included closed-ended and open-ended questions, could be rightly analysed (Brannen, 2005; Johnson and Onwuegbuzie, 2004). From the research question, this study attempts to identify the research needs of accounting academics. The target population included accounting academics (lecturers) in South African universities. The researchers attempted to collect the data through a census – that is including the whole population in the data collection. University websites and the South African Accounting Association (SAAA) website were visited to obtain the email addresses of accounting lecturers in all the universities (traditional and UOTs) in South Africa. Accounting lecturers in different streams namely taxation, auditing, financial, costing and management were all included.

The questionnaire

The questionnaire that was used for data collection was distributed to respondents via their emails. They completed the questionnaire and either sent it back via email or fax. The items in the questionnaire were grouped into three major sections apart from the demographic information. They focused on the following:

i. Accounting academics’ awareness and involvement in research
ii. Accounting academics’ perceptions of research
iii. Research needs of accounting academics

Content validity of the data collection instrument was ensured through consultation with more research expertise and Cronbach’s alpha was used to check the reliability of the questionnaire. The set of questions (12 items) of the research had an alpha of 0.704, while the questions (13 items) of the research needs had an alpha of 0.902; making the instruments to be highly reliable (Maree, 2010).

Open-ended questions and telephonic interviews

The open-ended question in the questionnaire, as well as some telephonic interviews with willing respondents was used to gain a deeper understanding of the perceptions and needs of accounting academics concerning research. These responses were useful in the discussions section.

Data analysis

Data collection was via emailed questionnaire and analysis was done with the SPSS. Descriptive statistics as well as inferential analyses were done. Correlation analyses and T tests were carried out to establish the existence of relationships among measured variables.

RESULTS

Descriptive statistics: Respondents

Out of the e-mailed questionnaires, only 126 (approximately 10% of the target population) were returned and suitable for data analysis. Most response was from Cape Peninsula University of Technology (CPUT). This may be as a result of more feasible follow-up as the researchers were members of faculty. Gender representation was most evenly distributed, with an
The respondents’ feelings about research in accounting are presented here. The responses here were categorical using a Likert scale. Table 1 shows the ranking of their perceptions about accounting research. It is important to note that ‘1’ indicates “Strongly Disagree” while 5 is “Strongly Agree”.

### Descriptive statistics: Research needs of accounting academics

Of more importance to this study, this discuss statistically describes the perception of accounting academics with regards to research needs. These questions were also categorical using a Likert scale. To some extent, the findings are consistent with the findings of Lyytinen et al. (2007: 317). Table 2 shows the ranking of their responses. The respondents indicated their opinion about each research need.

### Other responses and comments from respondents

A section of the research instrument captured the dispositions of the respondents about research topics and possible collaborations with other disciplines and departments. There was also a space for open ended response – in the form of comments. Some of the findings are presented here.

Figure 2 shows that accounting academics are more comfortable with accounting education, financial accounting and management accounting when it comes to conducting researches. The least researchable are auditing and accounting information technology. About doing science with other departments and collaborating with other disciplines, Figure 3 presents the respondents opinion about collaborative studies.

Among the other departments, education and business appear to be the favourite choice for a collaborative study. The least perceived easy
Table 2. Ranking the perceived research needs of accounting academics.

<table>
<thead>
<tr>
<th>Research need</th>
<th>Mean</th>
<th>Std. deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mentoring and guidance</td>
<td>4.54</td>
<td>0.721</td>
</tr>
<tr>
<td>Sponsoring to attend conferences - to gain exposure</td>
<td>4.50</td>
<td>0.810</td>
</tr>
<tr>
<td>Funding and bursaries</td>
<td>4.41</td>
<td>0.933</td>
</tr>
<tr>
<td>Research design and methods</td>
<td>4.39</td>
<td>0.714</td>
</tr>
<tr>
<td>Networking and Collaborations</td>
<td>4.37</td>
<td>0.771</td>
</tr>
<tr>
<td>Publication writing skills (Journal)</td>
<td>4.37</td>
<td>0.799</td>
</tr>
<tr>
<td>Drafting the research proposal</td>
<td>4.33</td>
<td>0.990</td>
</tr>
<tr>
<td>Research writing skills (thesis)</td>
<td>4.28</td>
<td>0.935</td>
</tr>
<tr>
<td>Finding a suitable topic</td>
<td>4.28</td>
<td>1.047</td>
</tr>
<tr>
<td>Data analysis and statistics</td>
<td>4.26</td>
<td>0.953</td>
</tr>
<tr>
<td>Empathy and motivation</td>
<td>4.09</td>
<td>1.007</td>
</tr>
<tr>
<td>Literature review</td>
<td>4.07</td>
<td>0.929</td>
</tr>
<tr>
<td>Literature searches</td>
<td>4.02</td>
<td>1.064</td>
</tr>
</tbody>
</table>

Figure 2. Which of the following do you perceive as easily researchable?

collaboration is with the medical sciences and agricultural sciences.

A comprehensive list of comments given by the respondents is shown in the Appendix. However, the content of their comments are used in the discussion. As indicated by literature, the respondents had different opinions about the urge to do research and the need for capacity building. While some were of the opinion that the push to do research was an unrealistic tendency (Respondents 13, 17, 21, 32, 39 and 41), others were of the opinion that research was vital in universities (Respondents 5, 6, and 42) and needed support from the management of the universities (see Respondents 2, 5, 6, 8, 13, 23, 26, 28, 30, 40 and 42). Some however warned that the thrust to do research and publish should be followed with caution (Respondent 25).

Using the Pearson’s correlation coefficient, relationships among variables were analysed. This was necessary to be able to analyse the findings deeper than mere descriptive statistics. Also, comments from the respondents were vital as it captured opinions not covered in the questions. Here, the analyses from the correlation analyses, T tests, analyses of the comments and the researchers’ voices are presented. This paper
also highlights some practical recommendations that are based on the responses from the accounting academics themselves. Since the findings of this study were more elaborate than anticipated, some possible further studies were identified.

DISCUSSION

The response rate was lower than anticipated. Many of the accounting academics did not respond positively to the emailed questionnaire, but blamed it on the "workload". The following discussion is based on the correlation analyses of the following variable sets:

i. Correlation between accounting academics' involvement in research and their perception on research;

ii. Correlation between accounting academics' involvement in research and their research needs

Accounting academics' perception on research

There is a statistically significant relationship between the respondents studying towards an academic qualification and their perception that enormous teaching loads may be detrimental to engaging in research (p>0.000). On the contrary, and surprisingly so, there is no statistically significant relationship between their involvement in research (that is, the question "are you busy with a form of research presently?") and the fact that they have enormous teaching loads (p=0.023). There are some indications here and they may be summarised as follows:

i. It is either the "workload", that is commonly referred to, is consciously or sub-consciously entailing their involvement in post graduate academic (does not apply to professional qualifications) qualification; and/or

ii. Respondents did not perceive their studies as "doing science" enough. This sentiment is further evident in the comment of Respondent 3.

There were other significant relationships among items measuring the respondents' perceptions on research. While those who were of the opinion that accounting research was vital to quality teaching and learning also feel that accounting research will make them better academics; they however do not feel that neither is "difficulty to do accounting research" nor can the constraints associated with the throughput rate be compared with "doing science". These academics are also of the perception that accounting academics need to be equipped with research tools and helped with mentoring so that they can contribute to science by writing publishable papers – that address imminent challenges in accounting teaching and learning.

Respondents who opined that pure accounting research was feasible also argued that these researches may lead to publishable results that are relevant to challenges in accounting teaching and learning. They however have negative opinion, though not significant, about collaborative studies with other disciplines.
respondents who felt that more practicable approach to research may be through collaborative studies were also of the opinion that there were enough journals to publish their findings. This may be as a result of the "hybrid" nature of their studies, which makes them publishable in a wider range of journals – than pure accounting research papers.

The respondents who perceive accounting research as being difficult have been influenced by this perception to the extent that they do not see the importance of research to accounting teaching and learning and neither do they think such studies have enough platforms for publication. One gets the sense that these respondents preferred teaching because it increases the throughput rate of their students rather than "doing science". They were also the respondents who opined that study leave was necessary for academics involved in research. They do not perceive doing research as a means towards becoming better academics.

Accounting academics’ research needs

Understandably so, there are negative correlations (p=0.046) between respondents studying towards academic qualification or doing research and the identified research needs. It may be possible that those already involved in some studies are faring well and are not having problems with their researches. There is a strong negative relationship between doing research and finding a suitable topic (p<0.000). This is not farfetched as a topic (or research problem) is a pre-requisite to doing research. Hence, those engaged with research already have suitable topics.

It appears that the major barrier to doing research is a lack of, or perceived lack of, researchable topics. This can be linked to the responses illustrated in Figure 1. This may be as a result of accounting academics’ lack of creativity and experimenting with ideas and possible topics in other disciplines. It seems like the challenge of proper topic delineation extends also to difficulties in carrying out literature searches and reviews; research designs and methods; and drafting the proposals for their thesis. It is important to note that the academics that are "battling" with finding topics do not even bother themselves, in the mean time, about advanced scholarly activities such as writing for publication, conference attendances, funding (there is no project to fund), networking and collaborations. Another noticeable indication is that mentoring seems not to be an intervention towards finding the right topic. However, mentoring is perceived to be helpful in literature searches (p<0.000), research design (p<0.000), data analysis (p<0.000) and proposal writing (p<0.000). Mentoring is much more needed in the drive to sharpen publication writing skills (p<0.000).

Accounting academics who are postgraduate students start to get worried about guidance, empathy, funding and bursaries once their researches are taking some shape – that is, after reviewing enough literature and drafting the research proposal. Accounting academics that need to perfect their writing skill (both thesis and publication) need mentoring, funds and networking.

The analyses also show that the main reason accounting academics want funding to attend conferences is to foster their publication possibilities through networking and seeking assistance with data analysis.

Conclusion

This study has confirmed that academics are well informed and aware of the importance of engaging in scholarly activities – such as research. They are also aware of the vital role it plays on their personal bottom line – that is, promotions and income earning potential.

Another indication of the study is that there is, to a great extent, a perception of over-engagement of the lecturers in the teaching and learning obligations of their jobs. The balancing of the roles as good teachers and academics (research-engageing lecturer) becomes a constraint when time limitation is a major factor. The study has shown that little amount of time is dedicated to research. On the contrary, however, there is no significant relationship between the lecture workloads and the engagement in research. Instead, the study highlighted other cogent factors that may be contributing to lack of scholarly activities among the accounting academics. One of the strong factors is reading skills for the academics enrolled for postgraduate studies and; mentoring and publication skills for more senior accounting academics.

RECOMMENDATIONS

From the findings, it is important to highlight some feasible recommendations.

Clarification about research and scholarly activities

The importance of research cannot be overemphasised in the accounting discipline. The responses about the highest qualifications attained indicate the fact that more accounting academics need to enrol and complete their postgraduate studies. The universities and their research directorates need to be up front and transparent about what constitutes research and scholarly activities. Does studying towards a postgraduate qualification constitute research? Or is it a scholarly activity (comment of Respondent 3)? Why are academics that author textbooks not recognised as “doing science”; even though some of their textbooks are cited in articles more than many other published articles (Adler and Harzing, 2009)? These are some questions about research that require
answers – clear answers. Some comments from respondents show indication of "fear of the unknown", resistance and communication gap. It may then be important that the urge to do research be conveyed to accounting academics with the subtleness and caution that it deserves; and not simply "force it over them" in a harsh and vague manner.

One other issue here is that there is always cost and benefit analyses, consciously or unconsciously, of decisions. Decision as to whether or not to do research may necessitate accounting academics to do a "cost and benefit" analysis of doing research. Consequently, it may be useful that the research directorate, through the line managers, explains this in clear terms. What are the incentives for doing research (comment of Respondent 21)? Is it in cash or may it be in "kind" as well; like reduction of lecture load – how many lecture hours are equivalent to published articles? In what type of journal; accredited or not? These are questions that accounting academics ask.

Conference attendance and capacity building

The analyses of the responses as well as some literature show that the attendance of conference is important for developing up-coming researchers. This study showed that there is difference in perception, depending on whether the up-coming researcher seeks writing skills for theses or for publications. The researchers are of the opinion that conferences are avenues for disseminating results (findings) of already conducted (sometimes work-in-process) studies. Invariably, learning to write does not happen at such avenues. The emphasis and resources should be channelled in such a manner that accounting academics enrol and complete their masters’ (at least) qualifications so that they can have something to disseminate. On the other hand, those already qualified with masters’ and doctorates should be encouraged to attend conferences because they, in fact, need to. The study showed that academics will attend conferences to network, get clarity about data analysis (which is only important if some data have already been collected) and to seek guidance on publications.

Clarification about collaboration

It seems that there is a strong link between accounting and education. This is evident in the responses on possible collaborations. This may necessitate a clear standing of accounting departments about the issue on cross-departmental qualifications and researches. Will postgraduate qualification in accounting receive recognition (for promotion purpose and other benefits) in the departments after completion? Which faculty (commerce or education) confers the degree? These questions require clarifications.

Another form of collaboration (or mentoring) may be cross-institutional type; where the top research universities train other universities in the art of doing science. Commenting on the DoE audit of researches conducted in 2009, the deputy vice-chancellor for research at the University of KwaZulu-Natal suggested that top five universities should support the other universities by helping train their staff; sharing their facilities; and involving them in research. He however said that "universities must want to become research universities. Some are content with being teaching universities, and there's nothing wrong with that" (Govender, 2011).

Importance of researchable topics and postgraduate studies

Analyses show that getting a suitable topic goes with extensive reading. Consequently, reading skills should be fostered before writing skills. This matter was reiterated in the comments - the importance of research topics (Respondents 33 and 34). While a respondent indicated that the key success factor was having the right topic and a good supervisor (mentor), another respondent suggested that researchers should think outside of the box for fresh ideas. Accounting academics in South Africa, unlike their counterparts in other countries, are short of research topics. On the contrary, a study on the ranking of peer reviewed accounting journals by UK academics showed that academics in this part of the world delved into other disciplines like corporate governance, sustainability and ethics, accounting history and public and non-profit accounting; to mention some (Lowe and Locke, 2005). This myopic perception of accounting academics is however rather misplaced; especially in a country where lack of service delivery is a direct result of mismanagement of funds; lack of financial management training among public finance works. Collaborative studies for qualification purpose as well as publication purpose seem to be the way forward.

Among the accounting academics and speculate departments, lack of research activities may be attributed to the fact that more emphasis is placed on professional qualifications (PQ) than academic qualifications (AQ). This view is further corroborated by Negash (2010) in a study that was conducted to compare South Africa to United States of America by examining the relationship between graduate workplace competency standards and teaching effectiveness (competency) evidences used in colleges and universities. Some of the findings indicated that: "In South Africa, the primary criteria for employment in academia has been the CA qualification [and t]he percent of faculty with Ph.D level qualifications in South Africa range between 10% and 20%. On the contrary, institutions in the United States of America have less than 10% of their full time faculty without a doctoral degree". Negash (2010), expressing the views of Nieuwoudt and Wilcocks (2005), also observed that "salary has been the driving force for academics reaching senior ranks without..."
higher degrees and publications”. South Africa is in dire need of professional accountants; especially black chartered accountants. This may be one of the reasons why emphasis is on PQ as many professional accounting bodies only give recognition to departments with academics that are affiliated to professional bodies themselves. Hence, contrary to the observation of Nieuwoudt and Wilcocks (2005) about salary being a driving force, the current authors are of the opinion that there may be other more cogent explanations to that. One of which is the pressure from the labour market to create more qualified professional accountants. The important matter is the fact that, notwithstanding the dire need for qualified accountants, accounting academics are required to engage more in scholarly activities, and therefore furthering and bettering their AQ is an important thrust that should take precedence in accounting departments in South African universities. Production of scholarly materials also helps in the education of the learner. As Mncube (2011) cited in Iwu and Xesha (2011) puts it, “education has the capacity to enrich individuals with knowledge, skills and values which can be of greater benefit to both the individual and the nation”.

FURTHER STUDIES

Despite the fact that this research was able to achieve its initial objectives, some other vital issues came up in the findings – these issues warrant further investigations and research. It is also important to note that it may be necessary to replicate this study in such a manner that ensures a better response rate from the respondents so that the reliability and the generalization of this research finding can be ascertained. Another area that may require further studies is to identify the best way of implementing research capacity-building initiative among the accounting lecturers – bearing in mind that they have enormous workloads in terms of teaching and learning.

Other comments point at issues that are highlighted earlier in the work. One was about possible isolation of other professional bodies that are not local:

“Other internationally recognized accounting [professional] qualifications such as ACCA, CIMA, CPA (Australia and US) have been largely undervalued, if not totally downgraded. Such jingoistic attitude should not exist in a noble profession like accounting where international standards and developments guide the ethos of the profession” (Respondent 20) Chi test showed no relationship between highest qualifications of accounting academics and their positions; likewise there was no significant correlation between affiliations with professional bodies and positions. Even though there may be other factors responsible, further studies may be recommended here. Likewise, T test showed no significant difference in the responses of different groups within variables. For instance, respondents from traditional universities and UOTs do not differ, statistically, in their responses. A better response rate may reveal a different result.

ACKNOWLEDGEMENTS

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REFERENCES


APPENDIX

Responses from open-ended question

"Dr. Erik Hofstee is running a skill programme for pre- Ph.D’s in collaboration with Exactica (his own firm), the Netherlands Embassy and various universities to better equip pre-PhD students to write a successful dissertation (thesis). You may look into that! Visit www.exactica.co.za for further information." – Respondent 1

“I have done similar research on the tensions on educators of professional accountants – extract of paper attached for your interest” – Respondent 2

“There are various interpretations of what constitutes research so I have answered on the basis of scholarly activity” – Respondent 3

“Research should be a key performance factor for every lecturer. Responsibility of HOD’s [is] to promote and supervise research. Deans support as well. Topics? – think out of the box!!!” – Respondent 5

“To be academics at a Higher Education Institution we must do research. It is important, though, that academics be given time, support, and mentorship to allow them to develop as researchers. Although many accounting lecturers will say that they do not have the time for research, research is what develops the higher order or critical thinking skills which are essential for Higher Education Institutions” – Respondent 6

“Academics need to know what they want to achieve from doing research – the aims and objectives, as well as motivation (rationale behind) for doing research need to be stated and understood upfront” – Respondent 7

“Not supported in terms of keeping up to date in field, let alone growth” – Respondent 8

“The University needs to relook at the fact that lecturers’ workload should not only be teaching but accommodation for research activities must be implemented. We now are a university and must be looking at supporting academics to do research” – Respondent 13

“Teaching on a professional qualification course makes it basically impossible to get time to do research as the teaching and assessing load is too heavy. Having 6 months study leave once in six years is also not going to help you to finish a doctorate whilst teaching. Our Hons degree (without research component) makes it very difficult to get into research. The JSE being only 317 companies on the main board also makes it impossible to sample (population being too small) and you have to do a census. This makes the empirical work very difficult” – Respondent 17

“Other internationally recognized accounting [professional] qualifications such as ACCA, CIMA, CPA (Australia and US) have been largely undervalued, if not totally downgraded. Such jingoistic attitude should not exist in a noble profession like accounting where international standards and developments guide the ethos of the profession” – Respondent 20

“You can not force a teacher to [do] research. They are not getting paid enough (compared to industry) to put in so much extra effort for the small funds they get. Then the reward is purely intrinsic” – Respondent 21

“There should be a proper training on how to go about to do research and writing of proposal. Right now most of us are struggling to even start. I attended a workshop whereby everybody was asked to say their problems [irt research] only to find [out] that everybody is struggling” – Respondent 23

“Accounting research by academics involved in trying to create able and professional accountants in SA is pointless in our field unless it is related to accounting education. Our big challenges are students numbers and with lack of ability in our tertiary system. Academics need more time to spend with these students. Research into IFRSs is since by the time the study is complete, the IFRS has changed. The research is being done by TEAMS of people internationally, leading to the final IFRS. SA has been heralded as the number one country for Reporting and Auditing standards - clearly we have been doing something right in the academic field. We should continue focusing on creating students who understand the material but can apply the material. The recent push to follow the rest of the world in terms of traditional academic research (as opposed to professional research) will dilute out efforts as lecturers and with negative consequences for our students. Accounting academics should be researching - but should ideally be doing professional research (i.e. in order to) be experts in their own discipline as well as multi-disciplinary CPD [i.e. continuous professional development]) - not involved in research into the various ways in which one can cost a paperclip and other obscure research titles. The government funding formula should be different for our field of academics” – Respondent 25
"My strong point [more like concern or need] is mainly on mentoring and guidance, senior researchers who can be there to support the novice and acquaint them with the relevant knowledge and skills to master research. More workshops at convenient times and opportunity to attend the conferences at least twice before presentation of papers by young researchers"— Respondent 26

"I have attended conferences (where I delivered papers) at my own expense as it is very difficult to get financial backing from the institution. In my opinion, writing papers and presenting them at conferences were you interact with other academics as well as industry partners, lead to far more growth than focusing on a thesis"— Respondent 28

"Accounting research has always lagged because of the inherent conflict between the teaching commitments necessary to fulfill SAICA's requirements, and the academic imperative to do research. Research is critical, but it is neglected. There is insufficient support for research and insufficient incentive to do research. There is not enough done to develop appropriate research methods and not enough cognizance of researchable topics"— Respondent 30

"Identifying the niche area of the department is a rather incoherent, unilateral exercise. Ignorance with regards to the multi-disciplinary nature of research has a discriminatory effect, sidelining lecturers who have an interest in research and denying them access to departmental resources and support"— Respondent 31

"Research presents academics with a new challenge to explore and grow. Unfortunately we, accounting academics, are firstly not exposed to research during our studies and secondly under so much pressure to train CA's that there simply is just not enough time left for research"— Respondent 32

"Note that there is a large body of research on 'soft skills', and that good writing, teamwork, conflict resolution, EI [emotional intelligence] and verbal skills are regarded as critical for success in the accounting profession"— Respondent 33

“From own experience, the key success factor is the topic and the supervisor”— Respondent 34

"If you are a coordinator of a subject + 18 periods + evening classes which ends at 9:30 in the evening: THEN IT IS IMPOSSIBLE TO DO RESEARCH"— Respondent 39

"Research is very subjective and therefore it is not easy to get published. If funding for training is more easily available, it will have a tremendous positive effect as well as motivation"— Respondent 40

"Due to the pressure to deliver good quality students, with satisfactory pass rate, the focus is on teaching. There is not enough time to do research - focus on teaching"— Respondent 41

"Accounting research presents an interesting problem. On the one hand, it is seen as important in a university setting. From a professional point of view, [on the other hand] most of the research is of limited value. The opportunity cost of refining professional skills is the cost of research not done and hence advancement at the university. The converse is also true."— Respondent 42