



## “Model 2”—A personal journey in pursuit of creativity and impact



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### ARTICLE INFO

#### Article history:

Received 23 October 2012  
 Received in revised form 3 April 2013  
 Accepted 9 April 2013  
 Available online 23 May 2013

#### Keywords:

Research  
 Practice  
 Creativity  
 Impact

#### Mots clés:

Critique  
 Enseignement de la comptabilité

#### Palabras clave:

Crítica  
 Educación contable

### ABSTRACT

Many have expressed concerns with the lack of innovation and creativity in accounting research, and one particular type of research has come to dominate many of the “elite” journals. In this essay, I discuss my efforts to follow a different path than the traditional “top-tier” archival financial accounting research model. Specifically, I describe two different research career models that one can pursue, which I refer to as “Model 1” and “Model 2”. I describe the research development process under Model 2, which begins with a practice question, and contrast it with a possible approach under Model 1, which begins with the acceptable journal outlets. I then discuss some projects and activities during my career that illustrate the Model 2 approach and its benefits. I close with some overall observations about Model 2 and its challenges, as well as the potential for changing the accounting research culture.

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There is no doubt that creativity is the most important human resource of all. Without creativity, there would be no progress, and we would be forever repeating the same patterns. – Edward de Bono

Creativity is inventing, experimenting, growing, taking risks, breaking rules, making mistakes, and having fun. – Mary Lou Cook

In the first quote above, Edward de Bono asserts that creativity is an essential ingredient to progress. If we do the same thing over and over, our work has no impact, and our discipline does not advance. Likewise, the second quote by Mary Lou Cook provides insight into the creative process – inventing, experimenting, breaking rules – and highlights the personal benefits of creativity, which include personal growth and fun.

The notions expressed in these two quotes form the basis of my essay: *creativity in accounting research is critical to the impact of our research, the advancement of our discipline, and the personal growth and satisfaction of individual faculty*. If we as a discipline do not have people willing and able to follow a different path, then we will stagnate collectively and individually, threatening the very sustainability of our profession (see [Waymire, 2012](#)). In fact, [Fogarty and Markarian \(2007\)](#) assert that we are already in decline, based on the declining number of accounting faculty in the U.S. and the failure to graduate new

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Ph.D.s who will move into the assistant professor ranks. And, Hopwood (2007) and Waymire (2012), among many others, raise serious questions about innovation in accounting research.

In this essay, I discuss my efforts to follow a different path than the traditional “top-tier” archival financial accounting research model. First, I discuss the current state of accounting research – isomorphism, lack of innovation, and limited ties to practice that have been well documented by others. Second, I describe two different research career models that one can pursue, which I refer to as “Model 1” and “Model 2”. These are endpoints on a continuum, extremes that are designed to provide contrast. Third, I describe the research development process under Model 2, which begins with a practice question, and contrast it with a possible approach under Model 1. Fourth, I describe the university setting that has allowed me the freedom to follow Model 2. Fifth, I discuss some projects and activities during my career that illustrate the Model 2 approach and its benefits. Sixth, I highlight a number of challenges to following Model 2, as well as barriers to change in our research culture. I close with some overall observations.

## 1. The current state of accounting research

In recent years, there has been significant concern about stagnation in accounting research. Perhaps Hopwood (2007, 1365) says it best, “Although articulated in a variety of different ways in a number of different contexts, there nevertheless is a view that accounting research has become insufficiently innovative and increasingly detached from the practice of the craft.”

To provide evidence on the issue, Tuttle and Dillard (2007) document that analyses of publications in *The Accounting Review*, American Accounting Association (AAA) Competitive Manuscript Awards, Social Science Research Network (SSRN) downloads, U.S. dissertation topics, and the supply and demand characteristics of the accounting faculty labor market all point to the same phenomenon, the overwhelming growth of archival financial accounting research relative to all other areas and methods (isomorphism, as research becomes more similar over time). The authors also note that accounting research has become more insular, with declining contribution to other business disciplines and with a relatively small set of schools contributing to *The Accounting Review*. The authors also note that almost none of the papers published in *The Accounting Review* address issues highlighted in the American Institute of CPA’s (AICPA’s) top ten financial reporting challenges, thus raising questions about the relevance of academic accounting research to current practice.<sup>1</sup> Similarly, Oler et al. (2010, 637) conduct a broader analysis of top accounting journals and find: “Papers dealing with financial accounting make up an increasing proportion of the total papers published in almost all journals from their inception through today except for AOS and CAR. In terms of methodology, archival research is becoming more dominant in all journals.”

More recently, others have challenged the level of innovation in accounting research. For example, 2011–2012 AAA President Greg Waymire (2012, 817) states:

We have insufficient innovation and the introduction of fresh ideas and insights is lacking. The consequence is that the discipline is stale. Young persons are encouraged to pose conformist research questions, the emphasis is too much on careerism, and the result is that we are cloning ourselves rather than producing new scholars who will challenge accepted wisdom. This is a one-way ticket to irrelevance within the academy—i.e., intellectual extinction.

Waymire’s brief essay in the December 2012 issue of *Accounting Horizons* provides an introduction to four additional essays on the “state of accounting scholarship” – by Basu (2012), Chapman (2012), McCarthy (2012), and Moser (2012). I encourage readers to consult these essays for important insights into the state of our research discipline, including discussion of various ways to prompt innovation in accounting research. It appears that the AAA, through its “Seeds of Innovation in Accounting Scholarship” initiative, is attempting to address the issue.

In a related vein, the Pathways Commission (2012) devotes considerable attention to the disconnect between academic accounting research and accounting practice, and the Commission includes an objective to “focus more academic research on relevant practice issues”, in part by promoting “innovation in accounting research” (p. 30).<sup>2</sup> The Commission’s report states (p. 29):

With greater focus on the development of research methods and mathematical modeling, real issues of practice can be missed—and meaningfulness reduced. Thus, many accounting professors receive little direct insight into the challenges of accounting practice in their career preparation. In many cases, this lack of insight restricts their ability to communicate with professionals, to convey the realities of practice to students, and to produce research that is more reflective of practice.

Thus, the issue is pretty clear – accounting research has become dominated by one approach, and innovation and relevance often are lacking. This state of affairs appears to be due in part to a quest for scientific rigor, pushing accounting academia toward complex methods and mathematical models. The move toward journal lists and performance measures also plays an important role. Gendron (2008, 98–99) states:

<sup>1</sup> See [www.aicpa.org](http://www.aicpa.org) for annual lists of top challenges in a variety of accounting areas.

<sup>2</sup> Concerns about the relevance of accounting research go back many years. In fact, *Accounting Horizons* was created to help to bridge the gap between academia and practice.

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