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The decline of the professionally-qualified accounting academic: Recruitment into the accounting academic community

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ABSTRACT

The profile of the accounting academic has changed in recent years. The earliest academics were often recruited from the accountancy profession. Now the typical accounting academic recruit has a profile similar to the rest of the university, with the PhD being the qualification of choice. The reasons for this trend are examined using a cultural and institutional logics framework. The recruitment context and the institutional changes impacting on recruitment in accounting in academia are explored through the views of heads of department who have knowledge of both their institution's recruitment policies and of the requirements of their discipline. As the research assessment process appears to be a driver of changing recruitment patterns, recruitment is considered in contrasting contexts: Scotland, where periodic research assessment takes place in both old and new universities, and the Republic of Ireland which does not have such a process. Despite differences in the views expressed by heads in these different contexts and differences in their research environments, the trend in all sectors is towards the recruitment (Scotland) or development (Republic of Ireland) of PhD holders rather than professionally qualified staff. The consequences for the nature of the discipline are discussed.

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1. Introduction

The nature, place and scope of accounting in academia have undergone considerable change in a relatively short period of time. Universities are becoming increasingly business-like in nature, with university education becoming 'big business' characterised by increased commercialisation, privatisation and corporatisation (Guthrie & Parker, 2014). Universities are adopting management practices imported from the private sector, in the form of New Public Management (Pop-Vasileva, Baird, & Blair, 2011). One result is that academics have become commodified inputs in the academic production process with performance being measured by key performance indicators for research and teaching (Parker, 2011, 2012). Research evaluations such as the UK's Research Excellent Framework (REF), and similar processes such as New Zealand's Performance Based Research Fund (PBRF) and Australia's Excellence for Research in Australia (ERA), have for a number of years played 'an increasingly influential role in defining the meaning of life' in academia (Humphrey, Moizer, & Owen, 1995, p. 141). The results determine funding allocations and enable universities to be ranked, while journal ranking lists enable individual academics

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to be ranked and assessed (Guthrie, Parker, & Dumay, 2015; Parker & Guthrie, 2013). A consequence of these developments and rankings is a concern that the research-practice gap is widening (Baldvinsdottir, Mitchell, & Nørreklit, 2010; Tucker & Parker, 2014) with research becoming increasingly theorised. This may be of value in informing research design and enabling researchers to get papers accepted in highly-ranked journals but makes them less accessible to accountants in practice (Guthrie & Parker, 2016; Parker, 2011).

In this environment, one development that has been noted is that 'the doctorate has become the entry qualification to an academic career' (Guthrie & Parker, 2014, p. 5). When accounting emerged as a university discipline, the earliest academics were practitioners but the shift towards PhD qualified recruits can be dated to the 1980s in the UK (Brown, Jones, & Steele, 2007). This paper examines this shift in recruitment into accounting in academia against the backdrop of the context described above and a challenging recruitment environment in which it is becoming increasingly difficult to fill vacant accounting posts in both the UK (Hopper, 2013) and in other countries such as the US (Hunt & Jones, 2015). Another contextual shift that influences recruitment is that accounting now often sits within a wider business school rather than operating as a stand-alone department. This presents challenges as the nature and purpose of the business school can be distinguished from other parts of the university. The business school model emerged in the late 19th century in the USA (Clarke, 2008), with the aim of creating a new breed of business leader (Khurana & Penrice, 2011) and reflecting a desire to break down 'silos' and 'kingdoms' associated with narrow disciplinary groupings towards a more eclectic, corporate-facing academia (Lorange, 2006). Alajoutsijärvi, Juusola, and Siltaoja (2015) trace the historical development of the business school from its roots in the world of business which resulted in them being considered to be less academically legitimate than older disciplines such as law and medicine. They were staffed and attended largely by practitioners, with curricula developed with the interests of business in mind (Augier & March, 2011). In this respect, they were similar to the earliest accounting departments staffed by professionally-qualified accountants offering professionally-focused teaching.

The lack of a theoretical and scientific base came to be considered as an impediment to the legitimacy of business schools, which were criticised for being too vocational (Wren, Halbesleben, & Buckley, 2007). Increasing importance was placed on research throughout the second half of the 20th century, a period that saw the incorporation of markers and signals, such as accreditation, academic titles, rankings, participation in refereed journals and scientific conferences, which had previously been associated with more established university disciplines (Alajoutsijärvi et al., 2015; Thomas & Wilson, 2011). In this context, the recruitment of PhD holders into accounting academia is consistent with a conception of the university as an institution with the purpose of advancing knowledge (Craig, 2007). The irony is that the wider university has become more corporate in nature. This adds a level of complexity to the constantly evolving relationship between the business school and the wider university, creating legitimacy paradoxes and challenges for their management (Alajoutsijärvi et al., 2015). Current debates pertinent to distinctiveness take a number of forms. Some relate to the increasing prevalence of professional doctorates in management with a more practice-based approach to doctoral education (Banerjee & Morley, 2013). Others relate to the precise nature of the research-teaching nexus and the emergence of a concern about the research-teaching gap in management (Burke & Rau, 2010), which exemplify the tension in business education between the academic and business worlds, with competing concerns about rigour and relevance (Clinebell & Clinebell, 2008). Such research focuses on the strategic direction and aims of business schools and the balance between theory and practice, application and relevance. Less attention has been paid to the nature of the faculty who staff the business school, although issues such as gender (McTiernan & Flynn, 2011); the PhD pipeline (Stewart, Williamson, & King, 2008) and career mobility (Bedeian, Cavazos, Hunt, & Jauch, 2010) have been considered. Debates about the nature and purpose of the business school and accounting education should consider the nature of the academics that staff them. This paper therefore explores the recruitment into faculty positions as this impacts on the overall staff profile and the focus of research within the accounting academic community.

Wyer and Blood (2006) asked what it took to be a successful faculty member and developed an intellectual capacities framework amid concerns about future shortages of suitable faculty members. Their desired capacities in relation to the discipline were command of theory, core knowledge, professional practice understanding, knowledge of research methods and knowledge creation, and knowledge of educational practice. Whilst recognising that a potential recruit would not be expected to possess all five of these capacities at the desired level at the time of recruitment, their view was that all faculty members and viable candidates would possess at least a minimum level of each of these capacities. Likewise, this paper is predicated on the assumption that an understanding of both professional practice and academic theory and research is desirable if business schools are to attend adequately to their distinctive nature and achieve their stated purposes. Such a mix appears to offer the potential to address the gaps between research, teaching and practice in which research informs teaching and practice, teaching and practice can enlighten research, and learners are provided with the skills they need for practice and lifelong learning (Burke & Rau, 2010). However, this mix is difficult to achieve as professional practice understanding usually needs to be developed prior to entering academia. This paper therefore aims to address one particular challenge facing accounting within business schools and universities – that of faculty recruitment into academia, with a specific focus on the qualifications and profile required of a recruit. It considers the recruitment context and the institutional changes impacting upon recruitment in accounting in academia. Drawing on institutional theory, a culture and institutional logics theoretical framework is adopted in order to examine recruitment in three contexts that, though similar in some respects, reflect different underlying logics.

This paper is structured as follows. First, prior literature is reviewed and background data on actual recruitment is presented, culminating in the articulation of two research questions. Second, the context and theoretical framework employed

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