
**BRIDGING THE GAP BETWEEN TEACHING AND RESEARCH IN
ACCOUNTING DEPARTMENTS OF NIGERIA POLYTECHNICS**

CHUKWUEMEKA OKORO

*Department of Accountancy,
Abia State Polytechnic,
Aba.*

and

E. O. ELECHI

*Department of Accountancy,
Abia State Polytechnic,
Aba.*

Abstract

This study examines how to bridge the gap between teaching and research in accounting. The paper went further to assess how bridging the gap between teaching and research in accounting can ensure a reflective Nigerian society and encourage professional efficiency. An analytical look was taken into the negative and positive relationship that exists between teaching and research. Secondary data were used and theoretical variables analysis was employed. Findings from the study include that the gap will be significantly bridged if research knowledge is compulsorily passed on to students through teaching and each research work sent to institutions research centers for further use by students. In conclusion, the researcher recommends that results from ones research can be used to clarify, update, and amend the teaching of a course or topic in the institutions.

Key words: Bridging, Teaching, Research, Accounting, Professional, Gap, and Efficiency.

Background of the study

The gap that have long been existing between teaching and research in accounting have assumed new dimension, which have made the students and institutions of higher learning to be at the receiving end. This gap also prevented the recognition of polytechnics efforts in building a sustainable accounting department, despite their ability of producing world-class accounting research that have enhanced teaching in many ways, and very relevant to policy making and professional practice.

Of course the impact of accounting research and the gap being created can also not be over emphasized, the role of accounting research and the costs to students in terms of their lecture time that is being consumed by lecturers' research works. Accounting departments of Nigerian polytechnics should rise up because If accounting research loses its relevance and do not have a demonstrative impact on students and professional practice; it will not be valuable again.

In recent times, a number of researchers/scholars have indicated that accounting research has become insufficiently innovative and increasingly detached from practice and society (Hopwood, 2007; 2008; 2009). Some researchers argue that the ultimate purpose of accounting research should be to improve accounting teaching and practice, rather than simply to grant the lecturer his or her promotion as at when due. A gap emerged between teaching and research as generally seen by concerned policy makers, practitioners and students; this gives rise to the need to identify the impact of accounting research and to establish links between teaching, practice and social impact.

Parker and Guthrie (2011) reflected majorly on the business school in this age of globalization, particularly this days many universities, polytechnics and other institutions of higher learning are over-enrolling students by 20% and above (Australien Financial review (AFR) (2010). Accounting department among the business schools is ranked second in this over enrollment (AFR, 2011). This over-enrolment has led to staff shortages and large classes with many students, all of which are issues associated with poor teaching quality (Parker, 2010 & Ryan, 2010). Another disturbing feature of the above conditions is the impact on accounting lecturers' ability to undertake quality accounting research (Evans, E., Burritt, R. and Guthrie, J., 2010). In the international arena, several researchers have indicated that business and accounting research have become inefficient, pedestrian and increasingly detached from teaching and practice (Moehrle, S., Anderson, K., Ayres, F., Bolt-Lee, C., Debreceny, R., Dugan, M., Hogan, C., Maher, M. and Plummer, M., 2009 & Association to Advance Collegiate Schools of Business (AACSB), 2008). For example, in the United States, the American Accounting Association (AAA) research impact task force reported that research has an influence on teaching and practice. However, they concluded that academia is recognized more for its role as a provider of education and less recognized for professional practice impacts (Moehrle et al., 2009).

Historically, there have been a number of publications suggesting a divide between the academic community and professional accounting community (Singleton-Green, 2010). Early the divide was about how to teach accountants and the issue of introducing accounting degrees (Evans, 2010). This was mainly centered on the accounting concepts; which was about accounting principles or a broader education of technically training of students. Any discussion about the impact of research on accounting professional practice must include teaching the professionals based on a latest research. Research, practice, and teaching are seen as a triangle that compliments each other. The focus of such studies has been largely internal, namely on whether research impacts teaching and practice through accounting education, on courses and through students who become graduates and professional practitioners. Hancock (2010) considers the changing skills required by accounting graduates to be able to account for the future. Whatever is possible in terms of the direct impact accounting research has on teaching, practice, the profession and society is clearly a contested ideal (Hopwood, 2007; Moehrle et al., 2009; and Singleton-Green, 2010). However, there are signs that times are changing. At the international level, there are sporadic signs of improving interactions between accounting practitioners, higher education providers, lecturers and students.

Accounting has been a craft that has had no essence, rather has changed significantly across time, adopting new forms, methods, and roles. For accounting research, the role in part is to make both accounting and our knowledge of it different, to move forward our understandings of accounting and, at times, the practice of accounting itself (Anthony Hopwood, 2006).

Statement of Problem

The gap between teaching and research in Accounting exists due to the following;

- There is limited time, energy, and commitment, for faculty to do both teaching and research. Prioritizing research over teaching significantly increases pressure on lecture time particularly during academic lecturing periods, while students suffer.
- According to the divergent rewards model, different obligations and rewards are allocated to each activity. Teaching does not contribute significantly towards overall salary, and therefore suffers in comparison to research, which does bring monetary gain.
- Promotion for faculty on the basis of research alone sends a signal to young academics to reduce the time and effort spent on teaching to a minimum so that they can get on with churning out publications. It provides a clear incentive for faculty to neglect teaching in favor of research.
- Lecturers may attempt to distort the curriculum toward their own research at the expense of a broader program of study.

Objective of the research study

The main objective of this paper is to give a good suggestion and recommendations that will significantly bridge the gaps between teaching and research, in order to achieve accounting professional efficiency through research and teaching.

Discussion of Major Concepts

Major concepts in this paper were; research, teaching, accounting, efficiency, gap, bridging and professional.

Research:

Research as a goal-oriented activity means a process of seeking solution to a problem, according to Nworu (2001). Research is a diligent inquiry aimed at discovering new knowledge or solving a prevailing problem.

Actually, research is both old and modern phenomenon; it existed from the time of Adam and has undergone a lot of modification in order to be more relevant to the changing world. Wallen (2014) defines research as a planned systematic process and logic in finding dependable solution to an existing problem. There are different types of research study that may be carried out by a scholar, depending on is area of concern. These include; basic research, applied research, action research, descriptive research among others.

Teaching:

Teaching means different thing to different scholars, but universally it is an attempt to help people acquire skills, attitudes, knowledge, ideas and profession (Clark and Starr; 1970). Teaching also means a process of effective inducement of learning that will ensure permanent change in the behavior and attitude of a person.

Accounting:

American institute of public accountants (AICPA) define accounting as the art of recording, classifying and summarizing in a significant manner and in terms of money transaction and events which are of financial character, and interpreting the result thereof.

In other words, it is the science and art of recording, analyzing, summarizing, interpreting and communicating financial information to the stakeholders, in order to make useful decisions. Major aspects of accounting are financial accounting, cost accounting and management accounting.

Efficiency

BBC English Dictionary defined efficiency as the quality of being able to do a task successfully and without wasting time or energy.

It is the position of this paper that if the gap between teaching and research is bridged, scholars energy and time will be saved significantly towards delivering their lectures to the students.

Gap

Gap is a space between two things or a hole in something solid. In the context of this paper, gap is regarded as the missing link, disconnect or a split between teaching and research in our Nigerian polytechnics.

Professional:

The word professional refers to a person, who has qualified through special training, study and character, with the possession of a professional certificate from a professional body like the Association of National Accountants of Nigeria (ANAN) or Institute of Chartered Accountants of Nigeria (ICAN).

Bridging:

Bridging means a process of closing up a gap or differences between two things. In other words it is a means of ensuring that differences between two things are overcome.

Developing Research-oriented Teaching Concepts

Research oriented teaching concepts can be developed if faculty and students jointly develop and test them in their subject areas in courses over the semesters. During the first semester, concepts for research-oriented teaching and learning should be in place, while the resulting concept should be implemented and evaluated during the following semester. These courses should be regarded and counted as part of lecturers' promotional requirement. According to Lynne Graham-Matheson (2006) Research - Informed Teaching as launched by Higher Education Academy in Canterbury Christ church university is a teaching informed and enriched by research initiative and is normally supported by fund from concerned authority. Individual lecturers and students should be encouraged to engage in research which will expose them to modern learning and teaching ethics. The consequences of such will be geared towards ensuring students advancement in knowledge and understanding within and across their respective disciplines.

Accounting Research and Practice relationship

The well-known bridge between accounting research and practice is one by which the work of lecturers and practitioners both effectively impact the other. However, this bridge is less well constructed and less effective than it should be. As members of a professional discipline, it is important for accounting lecturers, the academic community and professional accounting organizations to reflect on the

relevance of the accounting lecturer's research work to practice and teaching. It is often asserted that accounting research lacks practical relevance, thereby losing potential impact from the lecturers to the practitioners, communities and students at large. Previous research conclusion has shown that bridging the gap between teaching and research will enhance their interconnectivity, professional organizations and accredited bodies rely on accounting research to improve their practice, provided the accounting research is seen to be relevant, of high utility and ensure great impact (AACSB, 2008; Association of Chartered Certified Accountants (ACCA), 2010)., it also identifies the accounting research contributions that have informed and influenced practice across a range of accounting sub-disciplines.

Research Gap

The interrelationships between accounting teaching, research and practice can be represented as a triangle (Foster, 1988) with bi-directional arcs connecting each of the triangle's nodes (Kaplan, 1989), strengthening the bi-directional arcs that connects research and practice is a value-enhancing proposition. To the extent that accounting lecturers, practitioners or students do not take up potential activities that should ensure communications to enhance this link, there is a research gap. Such gap existing has been the subject of most research work (Hopwood, 2007; Inanga and Schneider, 2005; Wyatt, 1989; Tilt, 2010), not only within the accounting discipline. A survey of research utilization led Beyer and Trice (1982, p. 608) to comment that 'researchers and users belong to two different communities with very different values and ideologies and that these differences impede utilization'.

Accounting teaching are all method and processes adopted by accounting lecturers to impact knowledge to the students, majorly in the areas of accounting courses such as financial accounting, cost accounting, management accounting, auditing among others.

Practice in the context of this paper is the process of putting all the accounting theory and principles to work, in other to solve human and societal problems.

The research gap is never wider than when practitioners fail to turn to the accounting academy and its research findings for the development of practices, or when the academy fails to turn to practitioners for inspiration in identifying and developing research questions or interpreting results and contemplating their implications. A lot of reasons were given for this disconnect, underpinned by a lack of academic and industry research (Bolton and Stolcis, 2003; Fitzgerald, 2010).

The motivations driving academic research typically fall between an idealistic desire to extend the knowledge base in a chosen area, and a less idealistic need to publish to maintain one's research reputation and ranking. When undertaking academic research, it is important to ensure that the research is rigorously and independently conducted, and almost unfettered by concerns about its duration or its commercial

appeal. In contrast, research with greater relevance to teaching addresses existing problems, and is motivated by future improvements to profitability or efficiency.

It is time constrained, seeks a competitive advantage, and may be commercially sensitive. Wyatt (1989) also contended that inertia and resistance to change are barriers to the acceptance of research by practitioners. Research requires an investment of time and effort, and acceptance that outcomes may be uncertain. Chambers (2005) postulated the lack of relevance for practice and teaching as what characterizes many accounting and academic researches, real consideration and investigation were not given to positive accounting problems. Singleton-Green (2010) describes the gap between research and teaching as that of communication. For a practitioner, an academic's research is difficult to draw upon for a number of reasons. For a researcher, the academic reward system does not explicitly encourage strong researchers and practitioners communication.

Researcher's Role

Researcher's role is to produce practically useful research work. As Evans (2010) argued and said that what counts as knowledge will remain to be contested and needs to be debated, even negotiated between the profession, academia, policy makers, practitioners and accounting researchers, while preserving the researcher's role and right of independence and critical thought. This is occasionally evident, for example, through collaboration between professional accounting bodies and academics to produce sponsored research work in some specialized areas.

Positive and negative relationship between research and teaching was noticed from earlier research conducted, though they were arguments supporting and counteracting the presence of positive and negative relationship. Positive relationship is noticed to be substantially existing between research and teaching, since Research helps expert to pass onto the students a contemporary knowledge. In Nigerian polytechnics and disciplines, it is important for students to experience new developments in their areas of study, even at the cutting edge of their subject. With this excitement of engaging with new development in their discipline, it contributes to student learning.

Advantages and roles of a research work:

- Many Textbooks being used in many institutions are noticed not being current in many rapidly developing areas, then Lecturers through active research work and awareness of the newest perspectives in their field definitely helps students know the latest developments.
- Additionally, results from one's research can be used to clarify, update, and amend the teaching of a subject.
- Every higher education student can potentially benefit from exposure to the methods and attitudes associated with well-developed forms of scholarly activity by developing the attitude of inquiry, the use of data to test theories and

ideas, and the transferable skills of critical analysis and presentation of findings based on evidence.

- Active researchers are more effective at instilling an actively critical approach rather than a passive acceptance of facts.
- Students appreciate lecturers who present research that was actually conducted by them, as they see such a lecturer as an authority in such area of study.
- Research leads to credibility enhancement. Students have the desire to learn from people respected in their fields.
- There is an important role for research in helping institutions to attract, reward and retain high caliber staff.
- Successful research can increase lecturer confidence, leading to better classroom teaching performance.

Measurement and Evaluation of Research Work

Trying to quantify the relationship between teaching and research is complicated by two related problems: research and effective teaching are subject to varying definitions, and regardless of which definition is used, the two factors are not measured easily. At the level of the individual, several methods of evaluating research productivity and teaching effectiveness are adopted. However, measures of research used in the literature reviewed includes: number of publications, grants awarded, number of citations, peer or chair rating of research, time spent on research, faculty membership in an university research society, the research creativity of the scholar as rated by other.

Research Gap; Real or Perceived

Research gap in accounting may be to some extent, a perceived gap rather than a real gap. Many instances of the use of outcomes and outputs from accounting research in practice, teaching and public policy are there as prove. Moehrle et al. (2009) summarized the areas in which accounting research have been successful in influencing teaching and practice. Their analysis identifies contributions in regulation of financial accounting, financial reporting and capital markets, use of financial accounting information, auditing practice, tax practice, policy and compliance and management accounting, which majorly have aided teaching. However, why these academic contributions to teaching and practice were not widely recognized as evidence of the value of academic accounting research is another area of concern. Is it because the innovations were introduced to practice and teaching so long ago that their source has been forgotten? Or is it because they are each used in a specialized area of the academic and business world, so that practitioners may only encounter one or two in their field? Or is it because academics fail to teach about the research itself, and only pass on to future practitioners the tools and techniques that research has contributed? It is being contend here that the latter explanation is the most likely, and it behooves academics to

include an awareness of the history and outputs of academic accounting research into their lectures and textbooks. Such material could inspire future generations of researchers, and create an appreciation of the benefits and limitations of accounting research, as well as train all accountants in methods of systematic enquiry and discovery.

An alternative viewpoint is that a real research gap in accounting does, and should, exist. Academic research is not necessarily designed to support practice, nor is it only about relating to professional practice. It also has an arm's length role to play in questioning practice. It embraces critiquing, reflecting, debating and challenging the status quo (Parker, L., Guthrie, J. and Linacre, S., 2011). As such, it is not clear how practitioners would engage with that research compared to how they would engage with research that develops solutions for them. As noted by Lee (1989).

Student Perceptions of Research Benefits

Student perceptions on the effects of lecturer research on learning are evidently relevant in bridging the gap between teaching and research in accounting. Neumann (1994) carried out an exploration at a research oriented Australian institution and found that there were tangible benefits to students of any staff research work, students were of the perception that their courses were up to date handled by their lecturers and that students demonstrated interest in what they were studying.

However, many students were also critical of subjects in which a lecturer's individual research and research interests were seen to dominate, particularly at the expense of the aims of the course. Jenkins, A. and Zetter, R. (2003) arrived at similar conclusions after an investigation at Oxford Brookes University. The authors found that students felt that they benefited from research, in that the teaching was more up-to-date and more scholarly. However, they saw disadvantages in that research oriented teachers tended to be less available to them, and were often preoccupied with their research at the expense of their teaching; the authors concluded that from the student perspective there is a largely positive teaching-research link, while the main adverse impacts can at least in part be resolved through effective time management. Mitchell & Rebne (1995) supports the view that a combination of the complementary role and the economy of time variables could give rise to a curvilinear relationship between teaching and research. Results indicate that up to four hours per week of consulting and up to eight hours per week of teaching are indeed facilitative of research productivity. One limitation of most research work is on the area of lengthy period between the time research is initiated and the time it is finally out for use even in teaching. The bigger problem is getting a good measure of teaching. Teaching and research work evaluation are normally done through students evaluation, peer review and evaluation, time spent on teaching activities, nomination or receipt of an award for effective research and teaching, even measurement of teaching related activities. Students and staff rating of lecturers are based on their perception of teaching effectiveness. Brew and Boud (1995)

argued that this gives an incomplete and partial indication of what constitutes good teaching.

Conclusion and Recommendations

Based on the analytical review of many related works, the paper concludes and recommends the following as ways of bridging the gap between teaching and research;

- Every research work must be tailored towards being use to teach the students, for them to be aware of new development in their various areas of study.
- Accounting research work must exhibit the attribute of relevance and usefulness
- Research should be used to clarify, update, and amend the teaching of a course or topic in the institutions of higher learning.
- Students should be made automatically one of the end users of every research work carried out, this will help in disseminating the outcomes of the research.
- Researchers should from onset consider the impact of their research work on the targeted audience and potential users
- Teaching and research based degree/ certificate awarding should be introduced to enhance the relationship between the two
- Research impact should not only be limited to practice, rather should also be focus on developing a foundation for reasoning, identifying and analyzing of issues that will lead to resolving conflicts.
- Academics must be encouraged to engage in research-led teaching, which is approach to teaching and learning that integrates student-centered pedagogies, discipline-based research and research practice (Schapper and Mayson, 2007), the research education gap will assist in bridging the research practice gap.

References

- Association to Advance Collegiate Schools of Business (AACSB), (2008), *Impact of research*, AACSB, Florida.
- Association of Chartered Certified Accountants (ACCA) (2010), *the Relevance and Utility of Leading Accounting research*, Certified Accountants Educational Trust, London.
- Australian Financial Review (AFR) (2011), 'More places may hurt course quality', 18 April, Sydney.
- Beyer, J. and Trice, H. (1982), 'the utilization process: A conceptual framework and syntheses of empirical findings', *Administrative Science Quarterly*, Vol. 27, pp. 591 – 622.

- Bolton, M.J. and Stolcis, G.B. (2003), 'Ties that do not bind: Musings on the specious relevance of academic research', *Public Administration Review*, Vol. 63 No. 5, pp. 626 – 630.
- Chambers, R. (2005), positive accounting theory and the PA cult, *Abacus*, Vol. 29 No. 1, pp. 1 – 26.
- Evans, E., Burritt, R. and Guthrie, J. (2010), 'Challenges for Accounting Education at a cross road, Institute of Chartered Accountants of Australia publication 2010.
- Fitzgerald, B. (2010), 'Lost in translation: The academe – industry gap', Paper presented at the Scandinavian Conference on Information Systems, 21 August, Rebuild.
- Foster, G. (1988), 'Leveraging the three sisters of production: Research, practice and teaching' Plenary Address at Annual Meeting of American Accounting Association, August, Orlando, Florida.
- Hopwood, A.G. (2007), 'Whither accounting research?', *The Accounting Review*, Vol. 82 No. 5, pp. 1364 – 1374.
- Inanga, E.L. and Schneider, W.B. (2005), 'the failure of accounting research to improve accounting practice: A problem of theory and lack of communication', *Critical Perspectives on Accounting*, Vol. 16 No. 3, pp. 227 – 248.
- Jenkins, A. and Zetter, R. (2003), *Linking Research and Teaching in Departments*, the Learning and Teaching Support Network, York.
- Kaplan, R. (1989), 'Connecting the research – teaching – practice triangle', *Accounting Horizons*, Vol. 3 No. 1, pp. 129 – 132.
- Lee, T. (1989), 'Education, practice, and research in accounting: Gaps, closed loops, bridges and magic accounting', *Accounting and Business Research*, Vol. 19 No. 75, pp. 237 – 253.
- Mayson, S. and Schapper, J. (2007), 'Towards research-led teaching at Monash University: Current research and policy recommendations', Education Plan Implementation Corps, 31 July.
- Neumann, R. (1994), 'The teaching – research nexus: Applying a framework to university students' Learning experiences', *European Journal of Education*, Vol. 29 No. 3, pp. 323 – 338.

- Moehrle, S., Anderson, K., Ayres, F., Bolt-Lee, C., Debreceeny, R., Dugan, M., Hogan, C., Maher, M. and Plummer, M. (2009), 'The impact of academic accounting research on professional practice: An analysis by the AAA Research Impact Task Force', *Accounting Horizons*, Vol. 23 No. 4, pp. 411
- Parker, L., Guthrie, J. and Linacre, S. (2011), 'The relationship between academic accounting research and professional practice', *Accounting, Auditing and Accountability*, Vol. 24 No. 1, pp. 5 – 14.
- Schapper, J. and Mayson, S. (2007), 'Valuing knowledge: A strategic approach to embedding research-led teaching in a large Australian university', in I. Morley (ed.), *The Value of Knowledge*, Inter-Disciplinary Press, Oxford, pp. 197 – 210.
- Singleton-Green, B. (2010), 'The communication gap: Why doesn't accounting research make a greater contribution to debates on accounting policy?' *Accounting in Europe*, Vol. 7 No. 2, pp. 129 – 145.
- Tilt, C. (2010), 'The impact of academic accounting research on professional practice', in E. Evans, R. Burritt and J. Guthrie (eds), *Accounting Education at a Crossroad in 2010*, the Institute of Chartered Accountants of Australia, Sydney.
- Wyatt, A. (1989), 'Interface between teaching/research and teaching/practice', *Accounting Horizons*, Vol. 3 No. 1.