

The Challenges of being an Accounting Academic: What we can learn from the literature bricolage

Abstract

This study specifically targets research done in the area of the Accounting Academic. A search of the literature has shown that there are many challenges faced by Accounting Academics in this environment of change. These challenges have been narrowed down into the top four most discussed themes of teaching, research, workload and curricula design. The University Accounting Academic environment is not unlike an ecosystem of interacting organisms or stakeholders which impacts in a variety of ways. These create pressure points that Accounting Academics experience and which they value, are challenged by, or affects their outlook. Accounting Academics are frequently not fully informed about these changes, and may not fully understand them and, as a consequence of not having the power to hold back these changes, Accounting Academics have little option other than to adapt. These changes challenge the traditional perception of a university accounting academic, which can cause role conflict. The traditional accounting academic role then may not align with the expectations of the role held by other parties such as university administrators, accrediting bodies or students. A review of the literature suggests that Accounting Academics are under much pressure from stakeholders to produce quality research, teach larger classes with up to date curriculum all the while trying to balance workload. The challenge ahead is how Universities will manage these workloads of Accounting Academics in the University of the future.

Key words: Accounting Academic, Stakeholder Engagement, University Workloads

Introduction

A review of the current literature in relation to challenges faced by Academics and in particular Accounting Academics, has shown that there are four main themes being discussed in the literature that impact them. These four themes are curricula design, teaching, research and workload. This research is a study into the current literature around each of these themes and how they impact on the Accounting Academic and their relationship to stakeholders such as the higher education institution, accrediting bodies and their students. Each of these themes will be explored in terms of the number, timing of literature and country of origin, to show the current impact of these challenges on Accounting Academics, and help university administrators prepare for these challenges in the future.

Current Environment of the Accounting Academic

Research of the literature has shown that perceptions of Accounting Academics on the current University environment, is that the profession will sustain with both research and teaching, and this will in turn produce students who are ready for the workforce (professionals). However studies have shown that although research is the strongest component for the university Accounting Academic, it is being exploited to enhance income, when Accounting Academics primary mission should be to educate students that is to teach them to become professionals. Research has shown that Accounting Academics believe universities need to change to survive, and move away from this notion of becoming “big business”, and that there is a cynical view to surrender to neoliberalism. There has been a significant shift in the number of International students enrolled in accounting courses at Universities, and many Accounting Academics are questioning the quality and standards of Universities with this new income stream. These issues are summarised in table 1.

Table 1: Accounting Academics view of role of Universities

International students fund Universities Patel et al (2016) – Aus NSW ICAC (2015) – Aus. Watts et al (2015) – Aus Ekanayake et al (2014) – Aus Sawir (2013) – Aus. Parker (2010) – Aus Birrell et al (2008) – Aus Bradley et al (2008) – Aus. Bretag (2007) – Aus. Watty (2007) – Aus Birrell (2006) – Aus	Cynical view is surrender to neoliberalism McCarthy et al (2017) – Aus. Hil (2015) – Aus. Thornton (2015) – Aus. Watts et al (2015) – Aus Ryan et al (2014) – Aus. O’Byrne et al (2014) – UK Sheehy (2010) – Aus. Watty (2006) – Aus Polonsky et al (2004) – Aus. Becher et al (2001) – UK
University has become big business Watts et al (2015) – Aus Thornton (2015) – Aus. Guthrie et al (2014) – Aus Ryan et al (2014) – Aus Ryan et al (2013) – Aus Parker (2011) – Aus, Parker (2010) – Aus Ryan (2009) – Aus	Reality is change is needed to survive PWC (2016) – Aus. O’Byrne et al (2014) – UK Bokor (2014) – Aus. – EY report Coaldrake et al (2013) – Aus. Parker (2012) – AUS Guthrie et al (2007) – Aus
Sustain profession with research and teaching Hancock et al (2015) – Aus O’Byrne et al (2014) – UK – General Behn et al (2012) – US - Pathways Commission De Lange et al (2006) – Aus	Standards lowered as a consequence of international students Patel et al (2016) – Aus NSW ICAC (2015) – Aus. Pop-Vasileva et al (2013) – Aus Watty (2007) – Aus

Note# Aus is short for Australia.

These changes to the environment in which Accounting Academics operate, has created challenges and increased competition for students. As the literature shows, the issue of universities being corporatized has been a well discussed topic for much research particularly since 2013, with no less than 19 journal articles written on the topic. Corporatisation grew out of the Dawkins Reforms which emphasised greater financial accountability and efficiencies (Christopher, 2012), and, in its simplest form, is a “focus on financial management and returns [which] prompts a continual search for revenue growth and profits” (Parker, 2012b, p. 259). While there is a “systemic corporatisation of universities” (Freudenberg & Samarkovski, 2014, p. 30), and “higher education researchers and commentators generally agree that universities have corporatized and commercialised” (Parker, 2011, p. 440), this is not a uniquely Australian occurrence. It is a phenomenon common in academia throughout the western world (Parker, 2012a; Ryan, 2009).

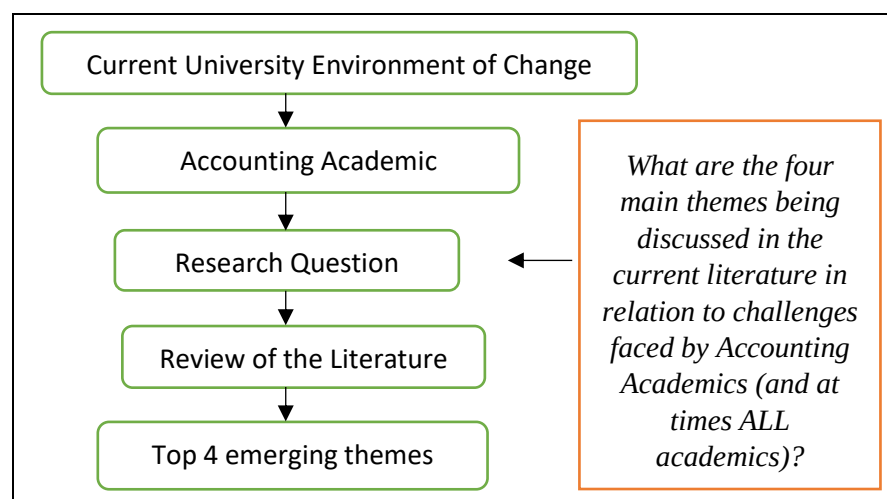
Table 2: Corporatised Universities Literature

Literature on Corporatised Universities	
Goldingay et al (2017) – Aus. – Social Work McCarthy et al (2017) – Aus. Norton et al (2016) – Aus. NSW ICAC (2015) – Aus. Christopher et al (2015) – Aus. Watts et al (2015) – Aus Bunney et al (2015) – Aus Hil (2015) – Aus. Pop-Vasileva et al (2014) – Aus Guthrie et al (2014) – Aus Ryan et al (2014) – Aus. – Business O’Byrne et al (2014) – UK	Freudenberg et al (2014) – Aus. Mahatmya et al (2014) – UK. Hornsby et al (2014) – South. Africa. Leung (2014) – Aus Rainnie et al (2013) – Aus. Pop-Vasileva (2013) – Aus Chan et al (2013) – Aus Bentley et al (2012) – Aus. Christopher (2012) – Aus Benzie (2010) – Aus. Capellatto (2010) – Aus Hancock et al (2008) – Aus.

Based on this current environment of change, the literature will be reviewed to determine what issues are being discussed in the literature in terms of challenges for Accounting Academics (and at times ALL academics) and each of these themes will be discussed in terms of how they affect the Accounting Academic. In terms of methodology, this study will be a review of the literature to find the most common themes being discussed by academic journals in relation to challenges faced by Accounting Academics. The research question and conceptual framework are detailed below.

Research Question: *What are the four main themes being discussed in the current literature in relation to challenges faced by Accounting Academics (and at times ALL academics)?*

Figure 1: Conceptual Framework



Data Analysis based on Literature Outcomes

For most academics there is a traditional workload model based on 40% teaching, 40% research and 20% administration (which includes administration, service, community and industry engagement) (Bentley et al., 2012; PricewaterhouseCoopers, 2016; Probert, 2013; Vajoczki et al., 2011). It was initially thought that by default then, each of these areas would be discussed at length in the literature. However, during the review of the literature it was found that the area of teaching was divided in two distinct areas, a) curricula design as different to the act of b) teaching in the classroom, but both were still challenges for the Accounting Academic, as well as research. The issue of administration was not nearly as well discussed as the overall balancing of the workload model. This balancing of the competing forces of curricula design, classroom teaching, research and the overall workload model, became the four most discussed areas of challenge for Accounting Academics. The four main themes discussed in the literature specifically for Accounting Academics then are:

- Curricula Design
- Teaching
- Research
- Workload Balance

Each of these themes will be explored in terms of who is talking about them, when they are discussed and the country of origin of the publications.

Theme 1: Curricula Design

Hancock et al (2009) provide a sense of the importance for educators of this area in stating, “the accounting curriculum in Australia and overseas is subject to pressures greater than ever before for significant change and development” (Hancock, Howieson, Kavanagh, Kent, Tempone, Segal, et al., 2009, p. 257). The shape of the accounting curricula has regularly been subject to scrutiny and criticism, certainly more recently since the mid-1980s (Bui & Porter, 2010, p. 23).

Kaplan (1989) summarises this divide when commenting on the research-practice gap in accounting, “if our teaching simply codifies and feeds back ordinary practice, we are performing more like trade school instructors than university professors” (Kaplan, 1989, p. 130). Macve (1992) also highlighted this dichotomy, noting that:

At one extreme it is public sector coaching in professional knowledge and skills, at the other it is an enquiry grounded in social science which offers insight and understanding about economic and social organisation and operation that should be of value whatever career a student subsequently follows. (Macve, 1992, p. 130)

Gray and Collison (2002) expressed this tension in terms of it being between the “technical” and the “educational” or as they expressed in other terms, the “vocational” and the “transcendent”(Gray & Collison, 2002, p. 800). Ten years later this tension is still evident, “the lines are becoming increasingly blurred between education and training” (J. Guthrie et al., 2012, p. 9).

Going beyond only exposing the different forms of accounting curricula, Churchman and Woodhouse (1999) posit that accounting education at tertiary level, is part of a unique category of ‘Professional education’ which, “is distinctive because the curricula addresses knowledge for and about practice and is taught both in the context of the tertiary institution and the field of professional practice” (Churchman & Woodhouse, 1999, p. 212). They infer that this requires a more practical approach in the curricula because students in such programmes have a specific employment context in mind, which requires specific skills. Parker (2001) disagreed with this, noting that, “we are saddled with a predominantly narrow, technicist accounting education focus which neither fits our contemporary accounting and business environment” (p. 441). These opposing views represent tension in the debate in the literature.

Compounding this tension between the ‘technical’ and the ‘educational’ have been growing demands for curricula that is broader and less technical. The Matthews Report (1990) identified dissatisfaction with the content of undergraduate accounting courses, in particular the lack of management styled units (e.g., management, marketing, industrial relations), and made numerous recommendations to address these. Developed subsequently and in response to the Matthews Report was a series of Competency Standards for accounting by Birkett (1993), as a joint project between the two Australian accounting professional bodies and the then New Zealand Society of Accountants (NZSA), now amalgamated with ICAA to form CAANZ. In her doctoral studies Bellamy (1999), found that the pressure was for more generic skills and non-business requirements (that is, units of study unrelated to business) to be included in accounting curricula at universities. Diamond called for, “not an education of detailed rules, but an education of real competencies that drive sound and ethical business practices and decisions” (2005, p. 361). Kavanagh and Drennan (2008) noted the worldwide call is for an education much broader than the technical approach traditionally used in universities. Hancock et al (2010) reported the need for more communication skills in the program. De Lange, Jackling and Gut (2006, p. 379) cite numerous authors from throughout the 1990s calling for greater emphasis on interpersonal skills in the accounting curricula, which has been continued in more recent times (Jackling & de Lange, 2009; Naidoo et al., 2012; Sin et al., 2012).

The various accounting professional bodies have also promoted a broader curricula, including the two major Australian professional accounting bodies, CPAA and CAANZ who jointly flag “critical thinking, ethical judgement and communication skills” (2012, p. 6) in their accreditation guidelines for Australian accounting degrees. Thambar (2012) notes that CIMA focusses on the new roles the modern management accountant has, and the need to be prepared in their studies, including in particular, greater business and IT skills. A much larger list of requirements was tabled by Cooper and Walsh (2012) on behalf of ACCA which advocates, “the accounting curriculum must draw from a much wider range of business disciplines. It must also incorporate more professional attitudes, as well as technical competences, including ethics and professional values, and become more integrated in its approach to assessment” (Cooper & Walsh, 2012, p. 54). Commenting on the professional bodies and employers, Kavanagh, Hancock, Howieson, et al. (2010) note that it is a joint responsibility, “the debate is a question concerned with identifying that point at which the educational responsibilities of universities finish and those of the professional bodies and employers begin” (p. 3).

The United States Pathways Commission (Behn et al., 2012b) identified a need for accounting programs to be adaptive, especially where “incentives, partnerships, and processes that identify and integrate current and emerging accounting and business information technologies (IT) throughout their academic curricula” (p. 73). Guthrie, Evans and Burritt (2013), offer a different perspective, and call for a greater focus on research in the curricula, which will help to close the accounting-academy practice gap by having more research fluent graduates.

Ryan (2010) goes further than previous commentators and authors by identifying a major issue about the nature of business schools, and the need to determine whether they, “are a professional school or a purely academic school” (Ryan, 2010, p. 26), the answer to which has a significant impact on the curricula and implications for academics. Similarly, Evans (2010) put forward the difficult question of whether there is even a place for accounting studies in university, but leaves it unanswered. This is later addressed again by Evans, Burritt and Guthrie (2010) by acknowledging that, “the lines are becoming increasingly blurred between education and training, changing the role of institutions responsible for providing the foundations for a career in accounting” (2010, p. 9). These ideas presented above provide examples of the competing ideas for curricula inclusion and development faced by Accounting Academics. The following table is a review of the most discussed issues in relation to curricula design for Accounting Academics.

Table 4: Curricula Design Issues

Subject to great pressure for change	Students want what furthers career prospects	Accounting Academic not always aware of industry needs
Freeman et al (2015) – Aus. Naidoo et al (2012) – Aus Smith et al (2012) – US – Acc. Hancock et al (2009) - Aus. Karreman et al (2007) – Netherlands. – Acc. Russell et al (2000) – US Matthews et al (1990) – Aus AECC (1990) – US	Jackson (2017) – Aus PWC (2016) – Aus. Hil (2015) – Aus. Hancock et al (2015) – Aus Guthrie et al (2012) – Aus. Scutter et al (2011) – Aus. Lightbody (2010) – Aus Jackling et al (2009) – Aus. Kavanagh et al (2008) Aus De Lange et al (2006) – Aus Jackling et al (2006) – Aus. Diamond (2005) – US.	Jackson et al (2017) – Aus Jones (2014) – UK – Acc. Guthrie et al (2013) – Aus. Pan et al (2012) – Aus Sin et al (2012) – Aus. Thambar (2012) – Aus Behn et al (2012) – US Palm et al (2010) – Aus Annisette (2007) – Canada Ankers (2002) – UK AAA (1986) – US – Bedford
Professional Bodies Accreditation powerful	Employers influential	Multiple Stakeholders want a say
Duff et al (2017) – UK Acc. Chaplin (2016) – Aus Bunney et al (2015) – Aus Probert (2015) – Aus Hancock et al (2015) – Aus. Pop-Vasileva et al (2013) Aus Guthrie et al (2013) – Aus Guthrie et al (2012) – Aus. CPA/ICA (2010) Lightbody (2010) – Aus. Willcoxson et al (2010) Aus. Bellamy (1999) – Aus.	PWC (2016) – Aus. Jackson (2016) – Aus. Hil (2015) – Aus. Cooper (2015) – Aus. Dale (2015) – Aus. Hancock et al (2015) – Aus. Tempone et al (2012) – Aus Daff et al (2012) – Aus. Sin et al (2012) – Aus. Bui et al (2010) – NZ Bunney et al (2010) – Aus Capellatto (2010) – Aus Hancock et al (2009) – Aus	Bunney et al (2015) – Aus Tracey et al (2014) – US – Business Bui et al (2010) – NZ Evans (2010) – Aus. Bunney (2010) – Aus Muncy (2008) – US. De Lange et al (2006) – Aus.
Takes time and resources to consult and change	Technical v Non-technical	Not University role to totally prepare students for workplace
Bunney et al (2015) – Aus Kavanagh et al (2010) – Aus. Bui et al (2010) – NZ – Acc. Hancock et al (2009) – Aus Kavanagh et al (2008) – Aus Hancock et al (2008) – Aus. Scown (2003) – Aus.	Weinstein et al (2016) – US Gerstein et al (2016) – US Hancock et al (2015) – Aus Bunney et al (2015) – Aus Dellaportas (2015) – Aus Howieson et al (2014) – Aus. Jackson et al (2013) – Aus. Venter et al (2013) – Sth. Af Byrne et al (2012) – Irish Naidoo et al (2012) – Aus. Guthrie et al (2012) – Aus. Ryan (2010) – Aus. Evans (2010) – Aus. Kavanagh et al (2010) – Aus. Hancock et al (2009) – Aus Hancock et al (2008) – Aus.	Weinstein et al (2016) – US Jackson et al (2013) – Aus Kavanagh et al (2010) – Aus Hancock et al (2009) – Aus Jones et al (2007) – Aus AECC (1990) – US AAA Bedford Report (1986) – US

Theme 2: Teaching

Students learn via different methods, teaching being only one way (Eskola, 2011, p. 79). The influence of the teacher themselves plays a significant role, as identified by Russell et al. (2000) who found that, for accounting students, “the most critical element in a student’s successful classroom experience is an inspiring professor” (p. 9). Supporting this, Jackling and Calero (2006) note that “...accounting educators at the first year level have an important role to play” (p. 434). And in a study of an accounting program in a New Zealand university, interviewees informed Bui and Porter that the two key shortcomings of educators are “...deficient teaching skills and a lack of passion for, and apparent interest in, the subject matter” (Bui & Porter, 2010, pp. 45-46). This may be in response to a “dry” accounting curricula, as noted by McGowan (2012) who observed that “...many students found the course relevant to their program dull, thus, reducing their engagement with the course materials, activities, assessment tasks, and their peers” (p. 1098). This highlights that the traditional teaching methods used by accounting educators are neither effective (Fouché, 2013, p. 146), adequate or suitable for accounting (Zraa et al., 2011, pp. 7,16).

Accounting educators perceive that university administrations fail to appropriately recognise and reward teaching (Bexley et al., 2011) and give priority to research over teaching (Behn et al., 2012b), which may not provide incentives for Accounting Academics to invest significantly in developing adaptive or flexible teaching. Howieson mused whether requesting changes to teaching may be perceived by Accounting Academic as “...threatening a change to their underlying knowledge/research base and interests” (Howieson, 2003, p. 94). Yet the need is for Accounting Academics to be a “change agent” rather than a “change resistor” (Parker, 2001, p. 447), and to keep up with the changing environments of the accounting academic (Behn et al., 2012b, p. 78). In particular, students now “...expect that higher education providers will accommodate pressures outside of study, such as paid employment and meeting family responsibilities, through the flexible delivery of teaching, services and advice” (Bradley et al., 2008, p. 71). The introduction of online learning into the delivery of accounting courses is an option for giving greater flexibility.

The use of technology for online learning is seen as a “...new era emerging” (J. Guthrie et al., 2013, p. 19). This ‘new era’ brings with it a number of opportunities that, according to J. Guthrie et al. (2013, p. 19) include, greater opportunities for wider collaboration, interactive case studies, opening courses to geographically, socially and economically disadvantaged persons, hence giving a more diverse range of students, anytime anywhere education, and real-time dissemination of research.

However, the typical Accounting Academic has not necessarily embraced the use of new technology in their teaching, with the cost to develop and transition seen as significant by academics in terms of adding to their workload and taking significant time for training and development (Gamage & Mininberg, 2003; Subramaniam, 2003). Academics are also concerned that not being able to watch students reactions in class makes it harder to ‘read’ the attentiveness of students and their ability to grasp what is taught (Gamage & Mininberg, 2003).

There is also apprehension that accounting students will not develop all the graduate capabilities in a purely online context (M. Freeman & Hancock, 2013), and an earlier study found that only 50% of surveyed accounting educators believed adopting online teaching methods will be quite helpful for student learning (Subramaniam, 2003). Another study identified a concern about the loss of social interaction and spontaneity as having a significant detrimental effect of online learning (Howieson, 2003), and in their extensive review of the literature, Gamage and Mininberg (2003) found similar concerns, noting “Sitting in front of a machine and controlling everything in your world has frightening implications for how individuals relate to each other” (p. 194).

However, in the decade that followed these statements a ‘middle ground’ position seems to have evolved with support growing for an amalgam of both online and classroom based approaches. For example, Lytle proposed in 2012 that “...hybrid learning, which combines online education with in-

class instruction, and "individualized, just-in-time learning approaches" will be much more common by the year 2020." (Lytle, 2012). Supporting this view, M. Freeman and Hancock (2013) submitted that "What is more likely to happen is academics will judiciously incorporate technology-enabled learning into a blended or hybrid learning environment" (p. 90).

A significant innovation to teaching based on innovative technology has been Massive Open Online Courses (MOOCs), where universities provide free access for anyone to online classes and lectures. This provides people with the opportunity to experience a university subject (often at institutions they could not otherwise attend) (Coaldrake & Stedman, 2013). A fee is usually only charged if the student wishes to have a grade issued for the course. MOOCs have "...taken education by storm...[m]illions of students from around the globe have enrolled; thousands of courses have been offered; hundreds of universities have lined up to participate" (Christensen et al., 2013, p. 2), and it may be envisaged in the future that accounting will follow this trend.

What is on the horizon however, is that the technology associated with MOOCs will most likely lead to new ways for universities and academics to both interact with students and use resources, (Coaldrake & Stedman, 2013), potentially meaning the actual delivery of course content will shift to accredited providers, with universities only providing assessments and certification for students (S. Lambert & Carter, 2013). A summary of the literature on challenges for the Accounting Academic in relation to teaching are summarised in table 5.

Table 5: Teaching Challenges for Accounting Academics

Student as consumer	Class sizes unmanageable	Universities Accepting lower quality students
Steenkamp et al (2017) – Aus Laing et al (2016) – Aus. PWC (2016) – Aus. Tracey et al (2014) – US Koris et al (2014) – Estonia Ryan et al (2009) – Aus. Ryan et al (2008) – Aus. Bradley et al (2008) – Aus. Bailey (2000) – US.	Patel et al (2016) – Aus Watts et al (2015) – Aus Hancock et al (2015) – Aus Guthrie et al (2014) – Aus Ekanayake et al (2014) – Aus Pop-Vasileva et al (2013) Aus Bentley et al (2012) – Aus. Parker (2011) – Aus Bradley et al (2008) – Aus. Ryan et al (2008) – Aus Subramanian (2003) –Aus	Steenkamp et al (2017) – Aus Hil (2015) – Aus. – General NSW ICAC (2015) – Aus. Freudenberg et al (2014) Aus. Pop-Vasileva et al (2014) Aus Pop-Vasileva et al (2013) Aus Ryan (2010) – Aus. – Business Subramanian (2003) –AUS
Students only interested in minimal effort to pass	Quality teaching not rewarded by University	Change of new approaches to teaching and assessing
Teixeira et al (2015) – Portugal Watty et al (2013) – Aus Vasileva et al (2013) – Aus Bexley et al (2013) – Aus. – McGowan (2012) – Aus	Freudenberg et al (2014) Aus. Pop-Vasileva et al (2013) Aus Rainnie et al (2013) – Aus. Behn et al (2012) – US – Acct. Bexley et al (2011) – Aus. Watty et al (2010) – Aus Watty (2006) – Aus	Watty et al (2016) – Aus Cameron et al (2013) – Aus Guthrie et al (2013) – Aus Behn et al (2012) – US – Acct. Wright et al (2010) – Aus Howieson (2003) – Aus Albrecht et al (2000) – US
Online/MOOCs hold potential	Online/MOOCs problematic	Negative Pressures
Tynan et al (2015) – Aus. Watty et al (2014) – Aus Guthrie et al (2013) – Aus Lambert et al (2013) – Aus Tynan et al (2012) – Aus.	Taplin et al (2017) – Aus Deloitte (2016) – Aus. Grossman et al (2016) US Acc. Hil (2015) – Aus. – General Tynan et al (2015) – Aus. Tynan et al (2012) – Aus. Young (2012) – US – General	Norton (2016) – Aus Vesty et al (2016) – Aus Humphrey et al (2015) – UK Malsch et al (2015) – Canada. Pop-Vasileva et al (2013) Aus Aspromourgos (2012) – Aus. Lightbody (2010) – Aus Parker et al (2005) – Aus

Career progression for Australian academics typically involves obtaining a tenured position (that is, and ongoing or permanent position in Australian universities) and then advancing through the academic levels. This advancement is based on the Minimum Standards for Academic Levels (MSAL) criteria found in the Higher Education Industry-Academic Staff-Award 2010 (see https://www.fwc.gov.au/documents/documents/modern_awards/award/ma000006/default.htm), or an equivalent Enterprise Agreement negotiated with employees that at least meets the standards of the award. Individual universities have the option of determining its own criteria for key performance measures (KPM) to meet these criteria.

To progress through the levels (with the commensurate accompanying salary increases) academic staff “...must be mindful of how they will be evaluated and rewarded if they want to obtain tenure and promotion (Frank et al., 2011). Such incentives are noted to be a “powerful tool to modify academics’ behaviour” (Moya et al., 2014, p. 21). The literature shows that there is a significant role that research plays in promotion and tenure decisions, including the directing of research topics and focus areas, and the lack of importance placed on quality teaching in the promotion and tenure process. Teaching therefore can impact on promotion due to time constraints and less research output, and has been well discussed in the literature as shown in table 6.

Table 6: Teaching Impact on Promotion

Bennett et al (2017) – Aus.	Almer (2013) – US – Acct.
Duff et al (2017) – UK – Acc.	Vasileva et al (2013) – Aus
Martin-Sardesai et al (2016) – Aus.	Guthrie et al (2013) – Aus
Bernardi et al (2016) – US – Acc.	Almer et al (2013) – US – Acc.
Probert (2015) – Aus.	Chapman et al (2012) – US – Acct.
Chen (2015) – Taiwan	Santoro et al (2012) – Aus.
Malsch et al (2015) – Can. – Acc.	Chan et al (2012) – Aus
Dale-Jones et al (2015) – Aus	Parker (2012) – Aus
Hancock et al (2015) – Aus	Behn et al (2012) – US – Acct.
Sangster (2015) – Aus	Adler (2012) – NZ – Acc.
McGuigan (2015) – Aus	Santoro et al (2012) – Aus.
Watts et al (2015) – Aus	Chalmers et al (2011) – Aus
Freudenberg et al (2014) – Aus	Lightbody (2010) – Aus
Gruber (2014) – UK	Fogarty (2009) – US – Acc.
Leung (2014) – Aus	Winter (2009) – Aus. – Mktg.
Samkin et al (2014) – Aus	Hopwood (2008) – UK
Probert (2013) – Aus.	Gendron (2008) – Canada – Acc.
Grottke et al (2013) – Germany.	Watty (2006) – Aus

Theme 3: Research

The importance of research in the career progression of Australian academics in aggregate has been well established since “corporatisation” of the higher education sector and the increased use of academic KPMs that emphasise measuring and rewarding research over other components of the academic workload (Freudenberg & Samarkovski, 2014; Winter, 2009). The achievement of these measures is a determining factor in whether the career of the Australian academic progresses (Santoro & Snead, 2012). In recent times discussion has increased regarding the greater use of teaching-only academics

(Bennett, Roberts, Ananthram, & Broughton, 2017; Probert, 2013). In her Office of Learning and Teaching (OLT) funded research, resulting in a discussion paper on teaching-focussed appointments, Probert (2013) found that “university culture has increasingly privileged research over teaching over the last two decades” (p. 2). Reinforcing this is the work of Bennett et al. (2017) investigating teaching-academic roles, who also noted that “the consensus was that career progression is predicated on research rather than scholarship” (p.2).

Internationally, the same conditions exist in the higher education jurisdictions for the US (Behn et al., 2012a; Hermanson, 2008), the UK (Duff & Marriott, 2017) and New Zealand (Samkin & Schneider, 2014). Almer et al. (2013) noted that in the US the “impact of research productivity on promotion and tenure decisions has been well documented in accounting” (p. 413). The US Pathways Commission (2012), which investigated and reported a proposed national strategy for accounting education for the next generation of accountants, also recorded that research has been more important than other factors in the promotion and tenure system in US higher education.

As the importance of research was growing in the mid-1990s, Henderson (1996) took the initiative to publish in an accounting professional journal to explain to the profession the relationship between the accounting professional and accounting research, and in particular the impact of changes in the higher education sector. In this article he shares with the accounting professionals that if Accounting Academics “shun research and concentrate on job training for their students...their careers are set back” (p.16). The accounting profession, through Chartered Accountants Australia New Zealand (CAANZ), funded a study into how accounting teaching and research interact with each other (Hancock et al., 2015), which built on an earlier UK study by Duff and Marriott (2012). In the Australian report Hancock et al. (2015) make the point that it is research that will enhance the career of Accounting Academics. The impact of research for Accounting Academics and the challenges it poses is shown below.

Table 7: Research Challenges

Research used to exploit income opportunities	Research useless to practitioners	Shortage of Accounting PhDs impact research culture
Henkel (2015) – UK Guthrie et al (2015) – Aus McGuigan (2015) – Aus Pop-Vasileva et al (2014) Aus Leung (2014) - Aus Pop-Vasileva et al (2013) Aus Parker (2012) – Aus Parker (2010) – Aus Moehrle et al (2009) – AAA Hancock et al (2009) – Aus Parker et al (2005) – Aus	Wood (2016) – US – Acc. Hancock et al (2015) – Aus Moya et al (2014) – Spain Pop-Vasileva et al (2014) Aus Guthrie et al (2014) – Aus Guthrie et al (2013) – Aus Tucker et al (2012) – Aus Adler (2012) – NZ – Acc. Behn et al (2012) – US – Acc. Carlin (2011) – Aus Kaplan (2011) – US – Acct. Laughlin (2011) – Aus	Paisey et al (2017) – Scotland Boyle et al (2015) – US – Acc. Chen (2014) – US/Aus. – Acc. Heaney et al (2013) – Aus Schneider et al (2012) – US Boyle et al (2011) – US – Acc. De Villiers et al (2010) Sth Af. Njoku et al (2010) – Kuwait/Netherlands – Acc Watty et al (2008) – Aus Behn et al (2008) – US – Acc
Limited options on Accounting Journals	Limited time to actually research	Good research = good teaching
McGuigan (2015) – Aus Sangster (2015) – Aus Watts et al (2015) – Aus Moya et al (2014) – Spain Leung (2014) – Aus Guthrie et al (2014) – Aus Chalmers et al (2011) – Aus Northcott et al (2010) – Aus Gendron et al (2008) – Canada Diamond (2005) – US – Acct.	Evans (2010) – Aus Hancock et al (2009) – Aus Subramanian (2003) – Aus	Myers et al (2006) - US

Theme 4: Workload

In considering the workload allocation of academics (and, by extension, Accounting Academics), the most common allocation is “40 per cent teaching, 40 per cent research, and 20 per cent service or administration (40:40:20)” (Vajoczki et al., 2011, p. 7). However, this traditional model has been challenged as becoming untenable (Bentley et al., 2012), with Probert (2014) noting there are “...increasingly unrealistic expectations about what academics should contribute” (p. 8). In a comprehensive study involving responses from more than 5000 Australian university academics, Bexley et al. (2011) reported that less than one third of the academics felt their workloads were manageable, and just under one half indicated their workloads were unmanageable. Further reporting the findings from that study, Bexley et al. (2013) detailed that “...very few academics believed they could adequately balance the teaching/research/administration roles to the level that seems to be expected within their universities” (p. 396), highlighting that the workload issue is prominent for most Australian academics. Specifically within the accounting discipline, Parker (2011) notes there “...has come a generally dramatic increase in workload levels afflicting academics” (p. 444) which confirms Accounting Academics also experience workload related issues.

The increased workload manifests itself through increased hours, typically unpaid overtime, more tasks and fewer resources (Becher & Trowler, 2001; Freudenberg & Samarkovski, 2014). Within the accounting discipline, the pressure on workload broadly stems from competing demands on Accounting Academics through increases in teaching and teaching-related administration (Hancock, Howieson, Kavanagh, Kent, Tempone, & Segal, 2009; Parker, 2005; Subramaniam, 2003). These demands are noted in four main areas:

- research requirements;
- university administrative requirements;
- new teaching methodologies; and
- international students.

Accounting Academics, like all academics in Australia, as a consequence of university administrations adjusting teaching expectations, and focussing more on research that is either income generating or reputation building, have seen increased pressure on their workload (Lightbody, 2010a; Ryan et al., 2008; Subramaniam, 2003; Vesty et al., 2016).

In a climate of declining public funding university administrations are focussed on activities that generate income or reduce cost pressures (Subramaniam, 2003). From this comes policies of increased staff-student ratios, lower quality of student intakes (Ryan et al., 2008; Subramaniam, 2003), and “...university and government administrative demands for more detailed and invasive control and reporting systems” (Parker, 2001, p. 444), which require more time from Accounting Academics and adds pressure to their workloads. In considering new teaching methodologies, of particular relevance to the workload issues of the academics is the push for increased online and blended learning teaching. Reporting on the results of an Australian Learning and Teaching Council (ALTC) funded project into e-teaching, Tynan, Ryan, Hinton, and Lamont-Mills (2012) dispelled the misconception that online and blended teaching methods would decrease the teaching workload of academics. In contrast to that concept, Tynan, Ryan, and Lamont-Mills (2015) concluded that:

...unsurprisingly, that workload associated with online and blended teaching is ill-defined by existing WAMs [workload allocation models], and that the numbers and nature of tasks associated with online and blended teaching are poorly understood by management, union negotiating bodies, and staff themselves. (p. 7)

Further to this, Tynan et al. (2015) also concluded that these “...new teaching tools and pedagogies have increased both the number and type of teaching tasks undertaken by staff, with a consequent increase in their work hours” (p.10). This suggests that without adjustment in other components of the

traditional 40:40:20 workload allocation model, these increases will add more hours for the academic to work unpaid overtime in order to accomplish those tasks assigned to them.

The Bradley review of Australian higher education (Bradley et al., 2008) noted that international students require additional assistance, typically in the form of, “the integration of English-language tuition into the curricula to ensure they develop and maintain high levels of English-language competence” (p. 103). Due to the large influx of these international students, teaching loads have increased with larger class sizes and administrative workloads (Bentley et al., 2012; Hancock, Marriott, & Duff, 2015; Parker, 2011; Pop-Vasileva et al., 2014; Vesty et al., 2016). Accounting has been one of the disciplines that has experienced the most significant growth in international students, and with this growth, the consequent issues as noted by Leung (2014), which includes, “...low levels of English competency, fail rates, adjustments of teaching methodologies to ensure accessibility by international students” (p. 56). Leung (2014) provides a context of the international students’ impact on Accounting Academics in her comprehensive overview of international students in the Australian university sector:

...the time spent on coaching, re-explaining, managing appeals due to different cultural expectations of international students often means that these activities take longer time than expected. Accounting schools with very large cohorts of international students often have more than three times the volume of transactions. (p. 58)

In this context, Accounting Academics are certainly experiencing a pressure on their workloads and work commitments. Bradley et al. (2008) note there is a limit to how far such measures can go (e.g., staff-to-student ratios) before there is damage to student outcomes, and further expressed the view that such a limit had already been reached (p. 71). Potential ways to address these issues are suggestions the academic just needs to work hard, and “...make the hard work as efficient as possible so that it does not consume your entire life” (Hermanson, 2008, p. 64). Considering the university perspective is the recommendation that “...university management should provide a more reasonable and balanced academic workload, which would motivate academics but not overburden them” (Pop-Vasileva et al., 2011, p. 427). Another proposition is to recognise the new paradigm of academia where the traditional 40:40:20 workload allocation model (Bentley et al., 2012; PricewaterhouseCoopers, 2016; Probert, 2013; Vajoczki et al., 2011) may no longer be relevant, and to instead consider options that vary these arbitrary expectations in favour of more appropriate ones that reflect a new reality of academia (Coates & Goedegebuure, 2010; PricewaterhouseCoopers, 2016). Below is a summary of the literature on workload issues for Accounting Academics and their impact on their decision to stay or leave academia.

Table 6: Workload Challenges

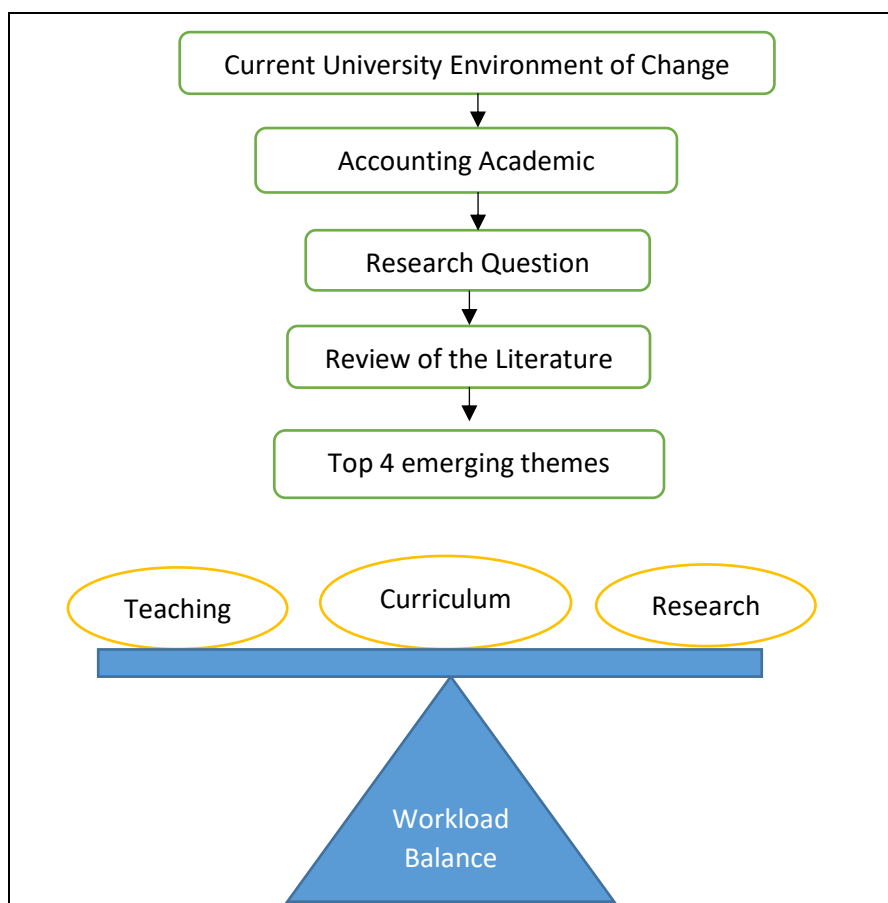
Workload Lines have blurred	Workloads unmanageable	Impact on attractiveness of academia as a career
Bexley et al (2013) – Aus. – General Bentley et al (2012) – Aus. – General Orrell (2011) – Aus. – General Parker (2011) – Aus Coates et al (2010) – Aus. – General	Freudenberg et al (2014) Aus. Leung (2014) – Aus Pop-Vasileva et al (2014) Aus Guthrie et al (2014) – Aus Probert (2014) – Aus. Ekanayake et al (2014) – Aus Bexley et al (2013) – Aus. Parker (2011) – Aus Bexley et al (2011) – Aus. Pop-Vasileva et al (2011) Aus Capellatto (2010) – Aus Ryan et al (2008) – Aus Bradley et al (2008) – Aus. Parker (2005) – Aus Subramanian (2003) –Aus	Aspromourgos (2015) – Aus. Pop-Vasileva et al (2013) – Aus Guthrie et al (2013) – Aus Farrow (2012) – Aus Behn et al (2012) – US – Acc. Wright et al (2010) – Aus Lightbody (2010) – Aus Coates et al (2009) – Aus. Bradley et al (2008) – Aus.

Impacting on choice to stay	Many demands on time	From scholars to employees
Aspromourgos (2015) – Aus. Pop-Vasileva et al (2013) – Aus Farrow (2012) – Aus Byrne et al (2012) – Ire. – Acc. Pop-Vasileva et al (2011) – Aus Bexley et al (2011) – Aus. Watty et al (2008) – Aus	Paisey et al (2017) – Scot. Lubbe (2014) – Sth. Af – Acct. Behn et al (2012) – US – Acct. Wright et al (2010) – Aus Hancock et al (2009) – Aus Subramanian (2003) – Aus	McGuigan (2015) – Aus Pop-Vasileva et al (2014) – Aus Parker (2012) – Aus Ryan et al (2009) – Aus

Discussion

In answering the Research Question: *What are the four main themes being discussed in the current literature in relation to challenges faced by Accounting Academics (and at times ALL academics)?* The literature identified the top 4 themes as being Teaching, curriculum development, research and the workload balance between all of these for the Accounting Academic.

Figure 2: Literature Themes from Conceptual Framework



The challenge moving forward in the complex ecosystem that is the University environment, is to balance the needs of stakeholders (eg university administration, students and accrediting bodies) to the workload of the Accounting Academic. This delicate balancing act will need to be managed carefully so the role of the Accounting Academic is preserved as scholarly and professional, but with a manageable workload that attracts academics to the role who have a passion for the industry, and can impart this wisdom to their students. The review of the literature is clear, Accounting Academics face competing challenges on their time, currently they are balancing carefully on the fulcrum of workload, tip the balance and they could fall, but support from stakeholders will steady the load to a manageable level. Like a Balance Sheet, Accounting Academics must now balance themselves.

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